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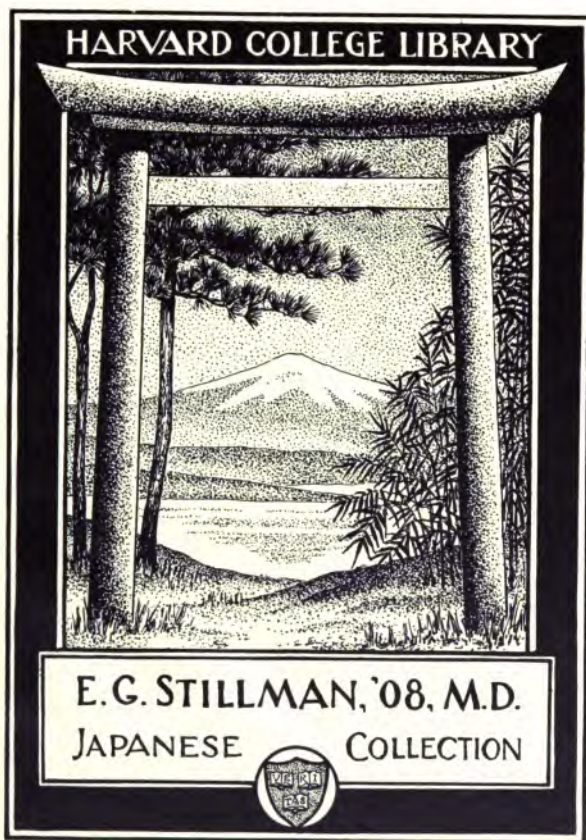


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E. J. Stillman

LAWS AND REGULATIONS

RELATING TO

TAXATION OF JAPAN.

(1905)

~~September~~

June 1, 1935

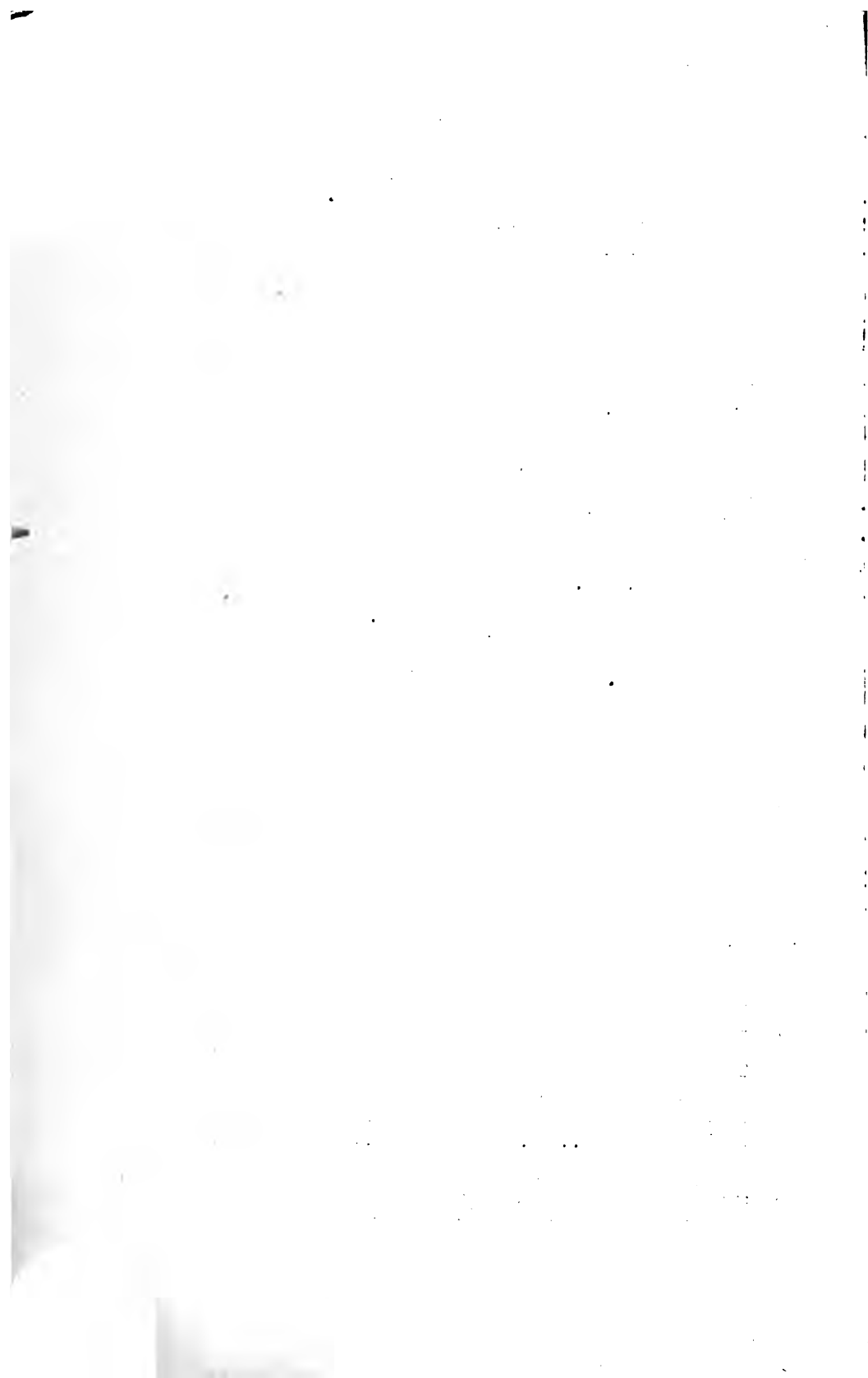
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This compilation being prepared to give a general information of Laws and Regulations relating to the Taxation, the compilers do not hold any responsibility for the correctness of translations.



PROCLAMATION No. 7
OF
DAJOKWAN.

PROMULGATED ON THE 15TH OF MARCH IN THE
17TH YEAR OF MEIJI.

(1884)

LAND-TAX LAW,

ART. I.—The annual rate of the land tax is fixed at two and a half per cent. of the value-of-land.

From the 32nd year and to 36th year of Meiji, the land tax shall be increased in the rate of $\frac{1}{1000}$ in the assessed value of land, and two a half per cent. in the land lot for building purposes in Shi (cities).

The "value of land" in this law means the amount of value entered in the Tochi Daicho (cadastre).

ART. II.—The land tax shall not be increased or reduced according to the amount of harvest of each year.

ART. III.—All taxable lands are divided into the following two categories.

To the first category belong:—

- (1) The rice-fields, farms, land lot for building purpose in Gun (rural districts) and Son (villages), land lots for building purpose in Shi (cities), salt-pits and mineral springs.

To the second category belong:—

- (2) Ponds and marshes, forests, pastures, plains and miscellaneous uncultivated lands.

Change in the classification of land in the first or second category is called the “change in the classification of land.”

Changing land belonging to the second category into the first category by applying labour and expenses is called “cultivation.”

The land of the first or second category the conditions of which have been changed by natural causes such as land slips, breaking of river embankments, damages caused by water, earthquake, gravels or sands and by land having been converted into river, sea or lake are called “waste land.”

ART. IV.—With regards to lands mentioned in following items land tax shall be exempted:—

- (1) Land furnished for the public or common use of Kuni, Fu, Ken, Gun, Shi, Cho, Son and other public corporation which was specified with the Ordinance provided that land leased with rent is exempted.
- (2) Land which was owned by and fixed to be furnished for public or common use of Fu, Ken, Gun, Shi, Cho, Son and other public corporation which was specified with the Ordinance provided that if it is not furnished for the public or common use within the period fixed by the Ordinance it is exempted.
- (3) Land for Gosha and Sonsha (Shinto Shrines).
- (4) Land for cemetery.
- (5) Land for drainage, underlying artificial pond or reservoir, dike, embankment, well or trench.
- (6) Road of railway.

(7) Forest preserved.

(8) Public highway.

Fu, Ken, Gun, Shi, Cho, Son and other public corporation is not allowed to impose the tax or any other imposition on the land mentioned in foregoing paragraph provided that in case the person except the owner takes the profit by using the land of No. 1st or 2nd of foregoing paragraphy tax and any other imposition shall be imposed to the person using it.

ART. V.—For the measurement of land *Kioku-shaku* is used, six *shaku* making one *ken*, a square *ken* making one *bu*, thirty *bu* making one *se*, ten *se* making one *tan* and ten *tan* making one *cho*.

With regard to land lots of building purposes in *shi* (cities), a square *ken* makes one *tsubo*, one-tenth of a *tsubo* makes one *go* and one-tenth of a *go* makes one *shaku*.

ART. VI.—In case of assessing or reassessing the value of lands the surface of land is measured.

ART. VII.—No value of land shall be reassessed, except in case of the change in the classification of land, cultivation or conversion of land of the first into the second category.

ART. VIII.—When a reassessment of value of land is deemed necessary in general, it shall be previously proclaimed.

ART. IX.—The value of land shall be assessed after a careful consideration of its quality and classification and after examination of income therefrom, as well as also according to the actual conditions of the locality.

ART. X.—(1) In case the classification of a land is changed or a land of the first is converted into the second category, this shall be declared to the competent local government office.

On the land where its classification is changed, its value shall be reassessed within five year from the date of the change and land tax shall be collected according to the reassessed value on and after the six year, except in the case of par. 6 of Art. XVI.

When a land of the first is converted into the second category, its value shall be left unaltered for five years and reassessed in the sixth years.

ART. X.—(2) When the report of par. 1st of foregoing Art. has been made the land tax shall be collected according to the changed classification of land on the year in which the report has been made, provided that when the report has been made after the whole or a part of the land tax concerning the year has been paid in the tax according to the changed classification of land shall be collected from the following year.

ART. XI.—To convert a land exempted from land tax into a taxable land, the permission of the competent local government office shall be obtained. The value of the land shall be assessed according to the actual conditions of the locality.

ART. XII.—(Repealed).

ART. XIII.—Land tax shall be collected from the following persons ;—

- (1) Pledgee for the land which has been made the subject of a pledge.
- (2) Superficiary for the land which has been made the subject of superficies having a time of more than one hundred years for the duration of the superficies.
- (3) Owner for any other land.

Pledgee, superficiary, and owner mentioned in the

foregoing paragraph is to be the person who has been registered as a pledgee, superficiary or owner in the Tochidaicho (cadastre).

ART. XIV.—On a land, the value of which has been reassessed, the tax shall be collected according to the reassessed value after the year in which the reassessed has been made.

In the case of par. 2 of Art. 10 the above provisions shall not be applicable.

ART. XV.—On a waste or newly cultivated land, the tax shall be collected on and after the year following that in which the period for exemption from tax has expired.

ART. XVI.—When it is desired to make a cultivation, it shall be reported to the competent local government office.

In respect to the land under cultivation mentioned in the preceding paragraph, the value shall be reassessed at the tenth year for the cultivated portion, to be reckoned from the year in which the work has been commenced.

In case it is intended to begin a cultivation which can not be completed within ten years, an application shall be made to the competent local government office for permission to extend the period of cultivation which is limited to thirty years. During the said period, the tax shall be collected according to the original value of the land.

With regard to a land owned by the government but which has become private property on account of cultivation, its assessed value shall be that corresponding to the original condition of the said land and a period not exceeding ten years shall be granted for further cultivation. During this period, the tax shall be collected according to the said value.

On a land which has become a private property by reclaiming a portion of water owned by the government, a period of exemption from tax not exceeding fifty years shall be granted.

In case where labour and expense equal to cultivation are required in order to alter the extent and shape of a cultivated land or to change the classification of a land, a period not exceeding thirty years, during which the original value of the land shall not be reassessed, shall be granted in conformity with par. 3 of this Article.

ART. XVII.—In case of the land of which the report of cultivation has been made according to the foregoing Art. or of which permission of the term of hoeing for cultivation or of the term of leaving the value of land not to be changed has been granted when the cultivation is completed or the classification of land is changed the report to that effect must be made to the government and in that case provision of Art. X.—2 shall be applied correspondingly.

—ART. XVIII.—In case the work is not completed at the expiration of the periods mentioned in pars. 3, 4 and 5 of Art. XVI., a period not exceeding twenty years shall be further granted. (Repealed)

ART. XIX.—At expiration of the period for cultivation, having the original value remained without reassessing or exemption from tax on newly cultivated land the value of the land shall be assessed or reassessed.

ART. XX.—With regard to a waste, a period of exemption not exceeding fifteen years shall be fixed, counting from the year in which it was wasted, at the expiration of this period the original value shall be revived.

In case of a land wasted by tidal waves, the foregoing paragraph may be applicable according to the conditions of the land.

ART. XXI.—In case where at the expiration of the period of exemption from tax granted for a waste the conditions of the land should be in such as not to be restored to its original value, a further period not exceeding fifteen years during which the value shall be reduced to seven per cent. or less of the original value will be fixed and at its expiration the original value shall be restored.

ART. XXII.—In case where, at the expiration of the period during which the value has been reduced, land is still below its original value and at the expiration of the period of exemption from tax granted for a waste, the classification of the land has been changed into another one without being restored to the original one, the value of the land shall be fixed according to its actual conditions.

ART. XXIII.—As regard a land still retaining a waste condition at the expiration of the period of exemption from tax, a further period of exemption from tax not exceeding fifteen years shall be fixed. In case where at the expiration of the period the land is still below its original value, the said land shall be treated in accordance with Arts. XXI and XXII.

ART. XXIV.—In case of a land which owing to natural causes was changed into river, sea or lake being not restorable to its original condition at the expiration of the period of exemption from tax, a further period for exemption from tax not exceeding twenty years shall be granted. If at the expiration of this period neither the original classification of the land is obtainable nor the classification is changed into another, the land shall be considered as river, sea or lake.

ART. XXV.—Persons who have evaded the payment of land tax by fraudulently concealing their lands shall be

punished with a fine of more than four *yen* but not exceeding forty *yen* and the tax which ought to have been paid during the years of their fraudulent concealment shall be collected from them, the value of the land being fixed according to the existing classification of the land, provided no more than three years have elapsed from the date of the discovery of the concealment.

ART. XXVI.—Offenders against the provisions of Art. XI shall be punished with a fine of more than three *yen* but not exceeding thirty *yen* and the tax shall be collected from them, the value of the land being fixed according to the actual classification of the land, provided no more than three years have elapsed from the date of discovery of the offence.

ART. XXVII.—Offenders against par. 1 of Art. X and par. 1 of Art. XVI shall be punished with a fine of more than one *yen* but not exceeding one *yen* and ninety-five *sen*. In case a report of cultivation is not done, the value of the land shall be fixed according to the actual classification of the land and the out-standing amount of the tax shall be collected, provided no more than three years have elapsed from the date of discovery of the offence.

ART. XXVIII.—In case the offences mentioned in Art. XXV and following are committed by tenants or tenant farmers, if the proprietors of the land do not know the fact, the tenants or tenant farmers shall be punished, but the tax shall be collected from the proprietors.

ART. XXIX.—In case offenders against the provisions of Arts. XXV, XXVI, XXVII and XXVIII confess their own offences, the penalty and fine shall be forgiven, but the tax which ought to have been collected shall be paid.

SUPPLEMENT.

With regard to the land tax of rice-fields and farms, the increased bases of assessment shall be applicable from January 1st, 32nd year of Meiji.

Nos. 1st and 2nd of Art. XIII in this law shall be enforced from the land tax of 38th year of Meiji.

REGULATION FOR THE ENFORCEMENT

OF THE LAND-TAX LAW.

IMPERIAL ORDINANCE No. III, MARCH 31ST, 32ND
YEAR OF MEIJI (1899).

ART. I.—Land lots shall be numbered and its value fixed for every lot.

ART. II.—When a portion of each lot falls under any of the following items it shall be divided accordingly :—

- (1) When land comes under different classifications.
- (2) When taxable land becomes land exempted from taxation.
- (3) When land exempted from taxation becomes taxable land.
- (4) When owners of land are different persons.
- (5) When land becomes the object of pledge.
- (6) When land becomes the object of superficies fixed for the term of duration more than one hundred years.

ART. III.—Land occupied by public schools, Gosha and Sonsha (Shinto Shrines) which is to be exempted from taxation in accordance with the provisions of Art. 4 of the Land-tax Law shall be what is not leased.

ART. IV.—The change of land from first category into second category is called "the change in category of land."

ART. V.—When a change in the classification of land or in the category of land is made for a second time within five years after the first change, land tax shall be levied according to the reassessed value of the land on and after the sixth year after the second change.

ART. VI.—When reclamation is undertaken within five years after a change in the classification of land is made land tax shall be levied according to a reassessed value of the portion of the land that has been completely reclaimed on and after the tenth year from the beginning of the reclamation or at the expiration of the "Hoeing Term."

When land is made first category of land for a second time within five years after a change in the category of land is made the change shall be considered as cancelled. When the restoration to first category land involves a change in the classification of land different from the first it shall be deemed as a change in the classification of land.

ART. VII.—When a change in the classification of land is made within ten years after the beginning of reclamation or within the "Hoeing Term" it shall be considered that the reclamation has been discontinued. In that event the land tax shall be levied according to a reassessed value as to the classification of land on and after the sixth year after such change.

ART. VIII.—When a permission for exemption from taxation owing to waste land has been obtained within five years after a change in the classification or category of land was made the alteration shall be considered as cancelled. When at the expiration of the period of exemption from taxation the classification of the land has been changed from the previous one the land tax shall be levied according to a reassessed value as to the changed classification of land.

ART. IX.—When persons infringing against paragraph I of Art. X of the Land-tax Law have been discovered after the lapse of six years from the change the value of such land shall be reassessed according to the classification existing at the time of the discovery and the land tax shall be levied from that year at the reassessed rate.

ART. X.—In matters of a change in the classification of land or reclamation which both require official permission application for the same shall be regarded as a report therefor.

ART. XI.—In the event of no application for a “Hoeing Term” or for exemption from taxation for newly-opened land being made in respect of land which had become private property by the clearing or reclaiming of Government land or water frontage the land value shall be decided according to the actual conditions of the land.

ART. XII.—Although the conditions of land may be changed within the period during which the land tax is exempted owing to waste land or to the value of land being reduced, it shall not be regarded as a change in the classification or category of land or as a reclamation.

ART. XIII.—When land has been devastated for a second time during the period of exemption from taxation or a reduction of the value of land is still running and has obtained permission for exemption for a further period the exemption or reduction granted on the former occasion shall be cancelled.

ART. XIV.—Persons wishing to obtain permission for the terms of “hoeing” of leaving the value of land unchanged, or exemption from taxation, of continuance or of a reduction of the value of land in accordance with the provisions of Arts. 16, 18, 20, 21, 23, 24, of the Land Tax Law and of Art. 56 of the Forestry Law, shall apply to the Chief of the Taxation Office for permission.

ART. XV.—In the event mentioned below the proprietor shall forward a report to the Chief of the Taxation Office.

- (1) When taxable land is converted into land covered by drains, into land underlying artificial ponds or reservoirs, into land forming dikes or embankments, into land underlying wells or trenches, into railway roads or public thoroughfares or into land for the purposes of water-works, contagious disease hospitals, quarantine hospitals or sheds, or disinfecting places.
- (2) When a change in the classification or category of land is made.
- (3) When reclamation is to be made; it has been completed; or it has been discontinued.
- (4) When no application is made for a "Hoeing Term" or for exemption from taxation for newly cleared land in respect of land which had become private property by the clearing or reclaiming of Government land or water frontage.
- (5) When the terms of "hoeing," of leaving the value of land unchanged, of exemption from taxation, of newly cleared land, of exemption from taxation for waste land, or of a reduction of the value of land, is expired.
- (6) When land made up of several lots is amalgamated or a lot of land is to be divided.

When, in the cases mentioned in the foregoing paragraphs, an assessment or reassessment of land is required, a document, showing the estimated classification of land made in accordance with the actual conditions of the land and in comparison with the same kind of adjacent land, shall be presented together with a plan of survey.

ART. XVI.—In the case of a person who is to pay the land tax not having his domicile or residence in Shi (city), Ku (ward), Cho (town) or Son (village) in which his holding is situated a person residing in Shi (city), Ku (ward), Cho (town) or Son (village) shall be appointed as his agent for paying the land tax in order that he can transact business relating to the tax and the matter shall be reported to Shicho (mayor), Kucho (chief of ward), Chocho (chief of town), Soncho or Kocho (chief of village).



THE INCOME TAX LAW.

LAW No. 17, FEBRUARY 10TH, 32ND YEAR OF
MEIJI (1899).

ART. I.—Persons domiciled or residing for one year or more, in places within the Empire where this law is in force are deemed as persons liable to pay income tax under this law.

ART. II.—If persons, who do not come under the preceding Article, have property or business, or are receiving a payment of interest on public bonds or companies' debentures in a place where this law is in force, they are considered as persons liable to pay income tax in respect only of the income derived therefrom.

ART. III.—Income tax shall be imposed at the rates specified below :—

Class I. Income of juridical person.... $\frac{25}{1000}$

Class II. Interest on public bonds or companies' debentures payable in places where this law is in force... $\frac{20}{1000}$

Class III. Incomes not belonging to the two preceding classes :—

Of or Over.

yen 100,000	....	....	....	....	....	....	....	$\frac{55}{1000}$
„ 50,000	....	....	....	....	....	....	....	$\frac{50}{1000}$
„ 30,000	....	....	....	....	....	....	....	$\frac{45}{1000}$
„ 20,000	....	....	....	....	....	....	....	$\frac{40}{1000}$

<i>yen</i>	15,000	...	...	...	...	...	...	...	35 1000
"	10,000	...	...	...	...	...	...	...	30 1000
"	5,000	...	...	...	...	...	...	...	25 1000
"	3,000	...	...	...	...	...	...	...	20 1000
"	2,000	...	...	...	...	...	...	...	17 1000
"	1,000	...	...	...	...	...	...	...	15 1000
"	500	...	...	...	...	...	...	...	13 1000
"	300	...	...	...	...	...	...	...	10 1000

The incomes of the head of a family and of members of his family who live with him shall, in so far only as they come under Class III., be reckoned together, and the rate to be imposed under this Article shall be determined according to the total amount. This provision shall be also applicable to cases where two members of a family live in the same house separately from the head.

ART. IV.—Incomes are calculated in accordance with the following classification :—

- (1) Incomes under Class I. are based in respect of business on the balance remaining over after the total losses for each business year, the balance carried over from the previous business year, and the amount reserved to meet liability for insurance, have been reduced from total profits of each business year. But the income of a juridical person coming under Article II. is based in respect of business on the balance remaining over after the losses have been reduced from the profits derived from the property or trade or business in question during business year, in the place where this law is in force.
- (2) Incomes under Class II. are based on the payment due.

- (3) Incomes under Class III. are based on the estimated annual sum which remains over after necessary expenditure has been reduced from total receipts. But in the case of interest on public loan bonds and companies' debentures, which is not paid in places where this law is in force, interest on money loaned deposited in the course of business, dividends received from juridical persons upon whom no income tax is levied under this law, salaries, wages, special allowances, rewards paid in instalments, annual allowances, annuities and pensions, incomes shall be based on the estimated annual amount of the receipts derived therefrom: while incomes derived from forest shall be calculated upon the incomes of the preceding year, and those derived from agricultural land, upon the average of the incomes for the three preceding years (revised by Law No. 17 of April of the 34th year of Meiji).

If in cases coming under Sub-heading I of the preceding paragraph, the profits include a dividend which have been received from a juridical person upon whom income tax has been levied under this law, or interest on public loan bonds or companies' debentures which has been paid in a place where this law is in force, such dividend or interest shall be subtracted.

ART. V.—No income tax is levied on the following incomes:—

- (1) Salaries of persons in the Army or Navy while on active service.
- (2) Allowances for support granted to widows and orphans, etc., and pension to wounded or invalids.

- (3) Travelling expenses, education funds, and legal allowances for support granted to widows and orphans, etc.
- (4) Income of juridical persons the business of whom is not conducted with the object of profit.
- (5) Occasional incomes which do not belong to undertakings conducted with the object of profit.
- (6) Incomes realized from property, or from a trade, business or profession in a foreign country, or in places where this law is not in force. But this rule is not applicable to the income of a juridical person whose principal place of business is in a place where this law is in force.
- (7) Dividends and bonus receivable from a juridical person upon whom income tax has been imposed under this law.

ART. VI.—If an income coming under Class III. falls short of 300 *yen*, income tax is not imposed. But if in cases coming under the second paragraph of Article III. the total amount of income reaches 300 *yen*, this rule is not applicable.

ART. VII.—A juridical person who is liable to pay income tax shall forward to the Government in each fiscal year a statement of accounts showing profit and loss in respect of each undertaking. But a juridical person coming under Article II., shall in each business year in respect of each undertaking calculate the profit and loss connected with property or business in the district where this law is in force, and forward a statement of accounts to the Government.

ART. VIII.—A person liable to pay income tax in respect of income under Class III. shall prepare in April of each year a detailed statement of the classification and

amount of his income, and forward the same to the Government.

ART. IX.—The amount of income coming under Class I. shall be determined by the Government upon investigation of the statement of account of profit and loss, and incomes under Class III. shall be determined by the Government according to the investigation of the Investigation Committee.

In case a person who has incomes coming under Class III. newly declare to the Government after the closing of the Income Investigation Committee that he is liable to pay income tax, the Government shall determine the amount of these incomes (added by Law No. 17 of April of the 34th year of Meiji).

ART. X.—The chief of each Taxation Office shall in the case of incomes under Class III. investigate the amount of incomes of persons liable to pay tax, or of persons whom he considers liable to pay tax, and after preparing a statement showing the results of his investigation, he shall present the same to the Income Investigation Committee.

ART. XI.—An Income Investigation Committee shall be established in the district under the control of each Taxation Office. Provided that in the case of Shi (cities), or Ku (wards) in Hokkaido under the control of a Taxation Office an Investigation Committee shall be specially established by Ordinance.

The number of members of the Investigation Committee shall be determined by Ordinance provided that the number can not be increased or decreased except at the time of re-election.

ART. XII.—The members of the Investigation Committee shall be elected by electors of the Investigation Committee.

ART. XIII.—The electoral districts for members of the Investigation Committee shall correspond with the districts where a meeting of the Investigation Committee shall be held. The electoral districts for the electors of the Investigation Committee shall correspond with the limits of Shi (cities), Cho (towns) or Son (villages) and in the case of Hokkaido with the limits of its Ku (ward). Provided that in the case of Tokyo, Kyoto and Osaka they shall correspond with the limits of Ku (ward) of each city.

ART. XIV.—Any person domiciled within the limits of an electoral district payings an income tax in the previous year and forwarded the statement mentioned in Article VIII. is entitled to elect the Investigation Committee electors, and is eligible for election as a member of the Investigation Committee, or as an elector of the Investigation Committee.

But this rule is not applicable to the following persons :—

- (1) Persons having no legal capacity.
- (2) Persons who having been dealt with as bankrupts have not finished the liquidation of their liabilities, or persons in regard to whom an order of adjudication as bankrupts has become final, but in the case of whom a decision for the recovery of rights has not yet become final.
- (3) Those in regard to whom one year has not elapsed since they have been dealt with for failure to pay national taxes.
- (4) Those under sentence of deprivation or suspensions of civil rights.
- (5) Persons under sentence of imprisonment, or heavier punishment, until such time as judgement has become final.

- (6) Those who within a period of five years have been convicted under Article XLVI.

ART. XV.—The number of votes for Investigation Committee electors shall be in the proportion of one for every ten persons in the electoral district who have paid an income tax in the previous year and presented the statement mentioned in Article VIII. If the number of persons forwarding such statement amounts to 200, or over, the Investigation Committee electors shall be limited to twenty; in case it is below 10, only the one shall be elected.

ART. XVI.—Matters in regard to the election of members of the Investigation Committee electors shall be conducted by Shicho (mayor), Kucho (chief of ward), Chocho (chief of town), Soncho (chief of village), of Kocho, and those relating to the election of the Investigation Committee shall be conducted by the chief of the Taxation Office.

ART. XVII.—The Chief of the Taxation Office shall fix the date for the election of the Investigation Committee electors, and notify the same to Shicho (mayor), Kucho (chief of ward), Chocho (chief of town), Soncho (chief of village), or Kocho.

Shicho (mayor), Kucho (chief of ward), Chocho (chief of town), Soncho (chief of village), or Kocho, as the case may be, shall, on receiving such notice, publish the same at least 7 days prior to the date of election.

ART. XVIII.—The election shall be conducted by signed ballot.

The elector shall appear himself at a place of election and put in a vote. Provided that the vote may be sent by post.

In the case of a vote being sent by post the votes which

have not been received prior to the termination of time of voting shall be made null and void.

ART. XIX.—The election shall be decided by a majority of votes; but in case of an equality of votes, it shall be determined by seniority; and in case the persons voted for are of the same age, then by lot.

ART. XX.—Shicho (mayor), Kucho (chief of ward), Chocho (chief of town), Soncho (chief of village), or Kocho, as the case may be, shall, upon the completion of the election, publish the name of the successful candidates.

ART. XXI.—The Chief of the Taxation Office shall fix the date of election, and notify the same at least seven days beforehand, and shall cause the election of members of an Investigation Committee and an equal number of "substitutes" to take place.

With regard to the election provided in the preceding paragraph the provisions of Arts. XVIII. and XIX. shall be applicable.

ART. XXII.—The Chief of the Taxation Office shall notify the names of the persons elected upon the completion of the election of the committee and "substitutes."

ART. XXIII.—Any person elected as a member of an Investigation Committee or a "substitute" cannot decline to serve without substantial reason.

ART. XXIV.—The period of service for members of an Investigation Committee shall be four years, half the number being re-elected every two years. In the case of the first re-election, the retiring member shall be decided by lot.

Substitutes shall be re-elected every two years.

When vacancies take place in the Investigation Committee they shall be filled by the "substitutes" who have received the largest number of votes in the order in which they stand. But if the number of votes is equal, the senior in age shall be taken, and if the ages are equal, the successor shall be decided by lot.

The term of service of a "substitute" who becomes a member of an Investigation Committee shall be the remainder of the period of service of his predecessor.

In the case of having increased the number of the Investigation committee if it is necessary to determine the term of service of an Investigation Committee to be newly elected the Chief of Taxation Office shall determine and notify it together with the date of election.

In the case of having reduced the number of an Investigation Committee if it is necessary to decide the retiring members or in the case of having increased the number of the Committee according to the preceding paragraph if it is necessary to determine the term of service it shall be decided by lot.

ART. XXV.—The number of days during which the meeting of an Investigation Committee is held shall be not more than thirty days and shall be decided by Ordinance according to the condition of affairs in each locality.

ART. XXVI.—An Investigation Committee shall meet on receipt of notice from the Chief of the Taxation Office.

ART. XXVII.—An Investigation Committee shall elect a President from among its members at the beginning of its sittings every year.

ART. XXVIII.—More than half the members of an Investigation Committee must be present to form a quorum.

In case of an equality of votes the casting vote shall rest with the President.

ART. XXIX.—Members of an Investigation Committee shall in no case engage in any discussion in relation to their own incomes.

ART. XXX.—If an Investigation Committee is not constituted by or before the 30th of August, the Government shall determine the amount of income.

In case the investigation is not completed within twenty-five days from the date at which the meeting of an Investigation Committee held or on or before the 30th of August, the Government shall determine the amount of incomes concerning which the investigation is not completed.

ART. XXXI.—The Government may, if it deems the decision of an Investigation Committee improper, refer it back for reinvestigation, and if the results of the reinvestigation are deemed improper or the work of reinvestigation has not been completed within seven days from the time it was referred back for reinvestigation, the Government shall itself determine the amount of income under investigation.

ART. XXXII.—The Chief of the Taxation Office, or his delegate, may be present at the sittings of the Investigation Committee and state his opinion.

ART. XXXIII.—The members of an Investigation Committee shall be entitled to special allowances and travelling expenses.

ART. XXXIV.—1. The Chief of a Taxation Office, or his delegate, may, if he deems it necessary for investigation purposes, make enquiries as to the facts concerning the incomes of persons whom he deems liable to pay the tax.

ART. XXXIV.—2. The Chief of a Taxation Office, or his delegate may, if he deems it necessary for the purpose of investigation, enquire of persons who were considered that they have obligations to make payment in money or things to other persons whom he deems tax-payers or liable to pay the tax as to the amount, quantity, value or date of payment.

ART. XXXV.—When the Government has determined the amount of an income coming under Class I. or III., it shall be informed to the person liable to pay the tax.

ART. XXXVI.—If a tax-payer objects to the amount of income informed by the Government, he may make application to the Government giving the reasons of his dissatisfaction within twenty days from the receipts of information, and demand an enquiry.

ART. XXXVII.—When the demand mentioned in the preceding Article is made, a Committee of Enquiry shall be held, and the Government shall decide the matter according to the Committee's decision.

A Committee of Enquiry shall consist of three tax collectors and four members of the Investigation Committee. The limits of jurisdiction of Committee of Enquiry shall be decided by Imperial Ordinance.

A Committee of Enquiry may question a person making the statement mentioned in the preceding Article in regard to facts concerning his income.

The provision of Art. XXXI. extend to the decision of the Committee of Enquiry (added by Law No. 17 of the April of the 34th year of Meiji).

ART. XXXVIII.—Persons liable to pay tax must, even though they have demanded the enquiry mentioned in

Article XXXVI., pay tax in accordance with the amount of income informed to them.

ART. XXXIX.—A person who is dissatisfied with a decision in regard to the amount of his income may forward a petition (to the Local Authorities concerned), or bring an action in the administrative court.

ART. XL.—In the case of incomes under Class III. except those derived from forest, is a person liable to pay tax has sustained a diminution of his income amounting to one-fourth or more, he may report the fact to the Government and apply for a revision of the amount of his income. But such demand for revision cannot be made after January 31st of the ensuing year (revised by Law No. 17).

In case the amount of income after its decision has been reduced on account of donation the provisions of the preceding clause does not apply thereto (added by Law No. 17).

ART. XL.I.—The Government shall, on the receipt of the demand as mentioned in the preceding Article, investigate the amount of income, and on ascertaining that the income in question has been decreased by one-fourth or more of the amount originally determined, shall revise the amount of income.

ART. XL.II.—With regard to incomes coming under Class I., the tax shall be collected each business year in respect of each undertaking.

With regard to income coming under Class II., at the time that the money is paid the person paying it shall collect the tax and forward it to the Government.

In the case of incomes coming under Class III., the annual amount of income tax shall be divided into quarters which shall be paid at the following four periods. Provided

that if the tax-payer is to transfer his domicile or residence to a place outside of the Empire Without appointing a trustee to pay taxes the whole of the tax may be collected at once.

First Period. From the 1st to 30th day of September of the year.

Second Period. From the 1st to 30th day November of the year.

Third Period. From the 1st to 31st day of January of the following year.

Fourth Period. From the 1st to 31st day of March of the following year.

ART. XLIII.—When the demand mentioned in Article XL. is made the Government may delay the collection of the tax until the question is settled.

ART. XLIII.—2 In the case of income under Class III., if the amount of income has been decided at places within the sphere of control of two or more Taxation Offices, the Government shall annul the decisions for the amount of income which have been made at places other than that in which the domicile or residence of a person liable to pay income tax is located (added by Law No. 17).

ART. XLIV.—With regard to income coming under Class III., the place in which a person is domiciled shall be deemed as the place for payment of his tax; if he has no domicile, the place where he resides shall be considered as the place for payment of the tax. Provided that any tax-payer who lives in a place other than that in which his domicile or residence is located may, upon presentation of a report, pay an income tax at a place where he is living.

A person who has neither a domicile nor a residence in a place where this law is in force, must forward a report to

the Government stating the place where his tax is to be paid. In the absence of such a report, the Government shall itself determine the place of payment.

ART. XLV.—If a person liable to pay the tax does not reside in the place where the tax is to be paid, he must appoint a trustee to whom the management of matters in respect to the payment of the tax shall be entrusted, and report the fact to the Government.

ART. XLVI.—A person who evades payment of tax by concealing the amount of his income shall be liable to a fine of three times the amount of tax evaded. Those who make voluntary confession, however, shall be absolved from punishment, being only made to pay the amount of tax due by them.

ART. XLVII.—A person concerned in the conduct of investigations or enquiries into incomes who divulges facts coming to his knowledge in connexion therewith, shall be subjected to a fine not exceeding 30 *yen*.

A person punished under the preceeding paragraph shall be deprived of his post.

SUPPLEMENT.

ART. XLVIII.—This law applies to income tax due for 32nd year of Meiji (1899).

ART. XLIX.—The execution of the Income Tax Law, promulgated by Imperial Ordinance No. 5 of 20th year of Meiji (1887) ceases with (its application to) income tax due for the year 31st year of Meiji (1898).

ART. LX.—This law will not be enforced for the time being in Okinawa Ken, the Ogasawara Islands and the Seven Islands of Izu.

REGULATIONS FOR THE ENFORCEMENT

OF THE INCOME TAX LAW.

ART. I.—Deductions from total amount of income according to Sub-heading III. of the first paragraph of Article IV. of the Income Tax Law are limited to the cost of seeds and seedlings, silkworms' eggs and manure; the cost of rearing domestic animals and poultry; the original cost of goods laid in as stock; the cost of raw materials; the cost of repairs to places and things, and charges for hiring the same; public imposts upon places, things, or business; and employees' wages, and other expenses necessary for the earning of income. But household expenses and charges connected therewith are not deducted.

ART. II.—The amounts of incomes under Class III. shall, with the exception of the incomes specified in Article V. of the Income Tax Law, be calculated in accordance with the actual conditions existing at the time when the statement, investigation, or decision is made.

ART. III.—A juridical person who is liable to pay income tax shall, within seven days after the ordinary general meeting of business year in respect of each undertaking, forward to the Taxation Office to whose control it is subject a statement of account of profit and loss.

ART. IV.—A person liable to pay tax in respect of an income under Class III. shall report to the Taxation Office to whose control he is subject the class and amount of his income. In cases when the incomes of persons living in the same house have to be added together according to the second paragraph of Article III. of the Income Tax Law, each separate income shall be reported at the same time.

ART. IV.—2. Shi (cities) or Ku (wards) of Hakkaido which are to be established specially the Investigation Committee of Income according to the provisional clause of Art. XI. in the Income Tax Law shall be determined by the Minister of Finance.

ART. V.—An Investigation Committee shall, consist ordinarily of five members. But the Minister of Finance may increase or reduce this number if he considers that there are special reasons for doing so.

ART. VI.—The Chief of the Taxation Office, shall, before the election of electors of an Investigation Committee, notify to Shicho (mayor), Kucho (chief of ward), Chocho (chief of town), Soncho (chief of village), or Kocho the names and domiciles of persons qualified to be electors.

ART. VII.—When an election of electors of an Investigation Committee takes place, Shicho (mayor), Kucho (chief of ward), Chocho (chief of town), Soncho (chief of village), or Kocho shall select two persons from among those qualified to be electors, and cause them to be present at the opening of the ballot.

ART. VII.—2. In case of elections for the electors of members of Investigation Committee have been completed the Chief of Shi, Ku, Cho, Son, or Kocho shall reported the names of persons elected to the Chief of Taxation Office.

ART. VII.—3. In case the Chief of Taxation Office have noticed the fixed date of election for the Investigation Committee according to the Art. XXI. of Income Tax Law it shall be informed simultaneously to the electors of members of Investigation Committee.

ART. VIII.—When an election of an Investigation Committee takes place, the chief of the Taxation Office shall select two electors and cause them to be present at the opening of the ballot.

ART. IX.—If at the time of an election of electors of an Investigation Committee or of the Committee itself, the number of persons voted for exceeds the fixed number, the name (or names) of the person (or persons) inscribed last on the voting paper shall be discarded, the regular sequence being followed.

ART. X.—Persons who are at liberty to decline to be members of an Investigation Committee, or, “substitutes” are limited to those who are considered, in the opinion of the Chief of Taxation Office to have substantial reasons for so doing

ART. XI.—In the absence of the Chairman of an Investigation Committee, the oldest member present shall take his place.

ART. XI.—2. Numbers of opening date of an Investigation Committee shall be fixed as follows according to the numbers of tax-payers of income tax in the previous year within the limit of each Investigation Committee:—

Over 5,000 persons	Not more than 30 days.
„ 3,000 „	„ „ 25 „
„ 1,000 „	„ „ 20 „
„ 500 „	„ „ 15 „
Under 500 „	„ „ 10 „

ART. XII.—The decision of an Investigation Committee shall be reported by the Chairman to the Chief of Taxation Office.

ART. XIII.—The Chief of Taxation Office shall determine the amounts of income according to Articles IX., XXX., and XXXI. of the Income Tax Law, and give notice thereof to persons liable to income tax.

ART. XIV.—A persons desiring an enquiry according to Article XXXVI. of the Income Tax Law shall make an application through the Chief of Taxation Office to the Director of Revenue Superintending Bureau stating the reasons thereof and enclosing documentary evidence.

ART. XV.—A Committee of Enquiry shall be established within the sphere of control of each Revenue Superintending Bureau.

ART. XVI.—The tax collectors who have to serve as members of a Committee of Enquiry shall be appointed by the Minister of Finance, and the members of the Investigation Committee who have to serve as members of a Committee of Enquiry shall be elected by the members of the Investigation Committees in the sphere of control of each Revenue Superintending Bureau.

ART. XVII.—Business concerning the election of members of Committees of Enquiry shall be conducted by the Director of the Revenue Superintending Bureau.

ART. XVIII.—When it is proposed to hold an election of members of a Committee of Enquiry, the Director of the Revenue Superintending Bureau, shall fix a date for the election and notify it together with the names of members of the Investigation Committees to each members of the Investigation Committee within his control.

ART. XIX.—The election shall be conducted by signed ballot.

The votes shall be sent into the competent Revenue Superintending Bureau.

ART. XX.—The Director of Revenue Superintending Bureau shall select two members of Investigation Committees within his sphere of control and cause them to be present at the opening of the ballot.

ART. XXI.—As to elections, the persons obtaining the largest number of votes shall be considered as elected. If the number of votes is equal, the senior in age shall be considered elected and if the ages are equal the matter shall be determined by lot.

ART. XXII.—1. When the election of members of an Investigation Committee has been completed, the Director of the competent Revenue Superintending Bureau shall publish the names of the elected members.

ART. XXII.—2. Members of a Committee of Enquiry shall be elected at each time when the members of an Investigation Committee have been elected anew.

ART. XXIII.—A Committee of Enquiry shall meet on receipt of notice from the Director of the competent Revenue Superintending Bureau.

ART. XXIV.—A Committee of Enquiry shall at the commencement of its sittings after the election renewed once elect a chairman from among its members.

ART. XXV.—No decision can be arrived at unless a majority of the members are present. Decision shall be made by majority of the members who are present. In case

of an equality of votes the casting vote shall rest with the chairman.

ART. XXVI.—In the absence of the chairman of a Committee of Enquiry the oldest member present shall take his place.

ART. XXVII.—Members of a Committee of Enquiry cannot engage in any discussion in regard to their own incomes.

ART. XXVIII.—The Director of Revenue Superintending Bureau or his delegate may attend the sittings of a Committee of Enquiry and state his opinion.

ART. XXIX.—The decisions of a Committee of Enquiry shall be communicated by the Chairman to the Director of the competent Revenue Superintending Bureau.

ART. XXX.—Director of Revenue Superintending Bureau shall, according to Article XXXVII. of Income Tax Law, settle the amounts of the incomes and notify the persons liable to pay tax thereof.

ART. XXXI.—If a juridical person liable to pay income tax does not present a statement of account of profit and loss, the Government shall investigate the profit and loss and fix the amount of income.

ART. XXXII.—Income tax shall be levied on the amount fixed according to Articles IX., XXX., and XXXI. of the Income Tax Law.

The fixed amount mentioned in the preceding paragraph shall not be altered except by the results of action taken under Articles XXXVII., XXXIX., and XLI. of the Income Tax Law.

ART. XXXIII.—In case coming under the second paragraph of Article III. of the Income Tax Law, even if a person who has been living with another changes his residence after amount of the joint income has been fixed, he shall pay income tax for that year according to the rate settled at the time when the amount in question was fixed.

ART. XXXIV.—Persons who pay the interest of public loans and companies' loans which have been publicly raised shall, at the time of payment, deduct income tax.

ART. XXXV.—If a juridical person the business of whom is not conducted with the object of profit acquires public loan bonds or companies' debentures which are payable to bearer it shall obtain a certificate of the fact from the persons issuing or assigning the bonds or debentures in question, and giving notice to the office conducting the payment of interest, place on record the fact of its ownership. A juridical person who already own public loan bonds or companies' debentures payable to bearer shall when this law comes into force give notice to the office conducting the payment of interest and place on record the fact of its ownership in some convenient manner.

ART. XXXVI.—When income tax upon the interest on public loans or companies' loans is collected by Fu, Ken (prefectures), by Gun (rural districts), Shi (cities), Ku (wards), Cho (towns) or Son (villages) or by any other public bodies, or by associations or companies, it shall be paid in at once to the Treasury in the locality in question accompanied by a note of payment and statement of account.

When income tax upon the interest on a national loan is collected by a bank which conducts the payment of interest upon national loans, it shall, subject to the orders of the Minister of Finance, be paid into the Treasury of the locality in which the head office of the bank is located.

ART. XXXVII.—When an application is made under Article XI. of the Income Tax Law, the Chief of the competent Taxation Office shall investigate the actual condition of the income in question for that year, and if a diminution of income amounting to one-fourth or more is found to have taken place, he shall revise the amount of income, and notify the person liable to pay income tax thereof.

ART. XXXVIII.—In case the amount of income tax has been decreased by the alteration of the amount of income after the payment of a part of the tax and the tax already paid up has been exceeded the altered amount of income tax the amount exceeded shall be returned but in deficiency the deficient amount shall be collected proportioned to the succeeding terms of payment of the tax.

ART. XXXIX.—If a person liable to pay tax in respect of an income under Class III. acquires an income outside of the jurisdiction of the Taxation Office of the place where tax is paid by him he shall report of the place of payment of the tax (upon the additional income he has acquired) to the Taxation Office of the place in question.

ART. XL.—If a person liable to pay income tax wishes to pay his tax in a place other than that in which he is domiciled, or if he has neither domicile nor residence in a place where the Income Tax Law is in force he shall fix a place for payment of the tax and report of the fact to the Taxation Office of the place in question.

ART. XLI.—If a person liable to pay income tax changes the place of payment of the tax, he shall report the fact to the Taxation Office which has jurisdiction over the new place of payment.

ART. XLII.—If a person liable to pay income tax re-

moves his domicile or residence to a place outside of Japan, he shall report the fact to the Taxation Office.

ART. XLIII.—If a person liable to pay income tax has appointed trustee for the payment of his tax, he shall report the name and the domicile or residence of such person to the Taxation Office of the place where his tax is paid.

BUSINESS TAX LAW.

LAW NO. 33, MARCH, 29TH YEAR OF MEIJI AND
LAW NO. 32, MARCH, 32ND YEAR OF MEIJI (1899).

ART. I.—Business taxes shall be levied on persons carrying on any of the following businesses :—

Sale of goods.	Railways.
Banking.	Contracting for the erection of structures.
Insurance.	Contracting for the supplying of labor.
Money-lending.	Printing.
Letting of goods.	Photographing.
Manufacturing.	Letting of rooms for special occasion.
Transport.	Keeping inns.
Warehousing.	Keeping restaurants.
Canal transport.	Oyakenaru Shiusengio (public information offices).
Keeping of landing places.	Daibengio (agency).
Docks.	Nakadachigio (intermediation).
places for mooring ships.	Nakagaigio (brokerage).
Wharfs for landing goods.	

ART. II.—Sales of goods for which a business tax is to be levied are where a store or other place of business is established and goods are sold at wholesale or retail.

The following businesses are also regarded as those of sales of goods, although not falling under the preceding paragraph :—

- (1) The sales of goods by persons, who without having a fixed place of manufacture, and without employing workmen, have caused goods to be

manufactured by supplying the raw materials and paying the wages of workmen ;

- (2) The sales of goods, chiefly by retail, by persons who, without having a fixed place of manufacture, make them in their shop ;
- (3) The procuring of food and rearing in places other than a pasturage of domestic animals and poultry and the selling of these or of eggs and milk, etc., produced ;
- (4) The breeding and sales of fish or shell-fish ;
- (5) The sales of animals, plants or other things which are not generally termed " goods. "

No business tax is leviable, if the amount received annually from the sales of goods is less than one thousand *yen*. It is not considered a sale of goods where a person carrying on a business mentioned in Art. IV. within the premises of the place of manufacture sells the goods made by him, or establishes a separate place of business for selling such goods at wholesale.

ART. III.—Money-lending and the letting of goods for which a business tax is leviable, are where a person establishes an office or other place of business and carries on there the business of money-lending or letting of goods. This applies also to the letting of things which are not generally termed " goods. "

No business tax is leviable, if the amount of the capital is less than five hundred *yen*.

ART. IV.—A manufactory for which a business tax is leviable, is where a person establishes a place of manufacture and employs workmen or laborers in manufacturing or partly helping for manufacturing goods. The supply of gas or electricity, the repairing of instruments or machines, the

hulling or grinding of grain, dyeing and laundering are regarded as the business of manufacturing mentioned in the preceding paragraph.

No tax is leviable, if the amount of the capital is less than five hundred *yen*, or if not more than two workmen or laborers are employed.

ART. V.—I. A business tax on transport is leviable where a person conveys passengers or goods or forward them for freight or pay. No tax is leviable, if not more than two employees are employed.

ART. V.—2. A business tax on railway is leviable where a person makes business of transport according to the Law of Private Railways.

ART. VI.—A business tax on warehousing is leviable where a person builds a warehouse and receives goods there for storage for warehousing fees or any kind of reward.

ART. VII.—No business tax is leviable on a printing or photographing business where no more than two workmen or employees are employed, or on a business contracting for the erection of structures or the supplying of labour, where the yearly amount of the contracts is not more than one thousand *yen*.

ART. VIII.—A business tax on letting of rooms for special occasions is leviable where a person for rent or any kinds of reward lets rooms for guests or as meeting places. No tax is leviable, if the rental value of the building is less than fifty *yen*.

ART. IX.—Inn-keeping for which a business tax is leviable is where a person, whether or not he supplies food or drink, furnishes lodging to guests for any time long or

short, and keeps three or more employees. This, however, does not apply to *Kichinyado* (a cheap class of inn for the poorest people).

ART. X.—1. The keeping a restaurant for which a business tax is leviable, is where a person keeps three or more employees and has rooms for guests and sells food or drink.

ART. X.—2. Oyakenaru Shusengio (public information office) Daibengio (agency) Nakadachigio (intermediation) Nakagaigio (brokerage) for which a business tax is leviable, is where a person receives a commission more than a hundred yen in one year.

ART. XI.—The business tax is not leviable on the following businesses:—

- (1) On the sale of revenue stamps and other kinds of stamps issued by the Government;
- (2) On the sale of minerals mined or extracted by the seller himself;
- (3) On the manufactures, repair or sale of weights or measures.

ART. XII.—Business taxes are imposed every year on the following bases of assessment and at the following rates:—

BUSINESS.	BASES OF ASSESSMENT.	RATES.
(1) Sale of goods.	Amount of sales { Wholesale	10000
	{ Retail	10000
	Rental value of buildings	1000
	Persons engaged in the business	one yen each
(2) Banking, insurance, money-lending and letting of goods.	Amount of Capital	1000
	Rental value of buildings	1000
	Persons engaged in the business	one yen each

- | | |
|--|---|
| (3) Warehousing. | $\left\{ \begin{array}{l} \text{Amount of capital} \dots\dots\dots 1000 \\ \text{Rental value of buildings} \dots\dots\dots 1000 \\ \text{Persons engaged in the busi- one yen} \\ \text{ness} \dots\dots\dots \text{each} \end{array} \right.$ |
| (4) Manufacturing, printing and
photographing. | $\left\{ \begin{array}{l} \text{Amount of capital} \dots\dots\dots 1000 \\ \text{Rental value of Buildings} \dots\dots\dots 1000 \\ \text{Persons engaged in the busi- one yen} \\ \text{ness} \dots\dots\dots \text{each} \\ \text{Workmen and laborers} \dots\dots\dots \text{thirty sen} \\ \text{each} \end{array} \right.$ |
| (5) Transport, canal transport,
keeping of landing places, do-
cks, places for mooring ships,
wharfs for landing goods. | $\left\{ \begin{array}{l} \text{Amount of capital} \dots\dots\dots 2000 \\ \text{persons engaged in the busi- one yen} \\ \text{ness} \dots\dots\dots \text{each} \end{array} \right.$ |
| (6) Railways. | $\left\{ \begin{array}{l} \text{Amount of receipts} \dots\dots\dots 1000 \\ \text{one yen} \\ \text{Person engaged in the business} \text{ each} \end{array} \right.$ |
| (7) Contracting for the erection
of structures or for the sup-
plying of labour. | $\left\{ \begin{array}{l} \text{Amount of contracting} \dots\dots\dots 1000 \\ \text{Persons engaged in the busi- one yen} \\ \text{ness} \dots\dots\dots \text{each} \end{array} \right.$ |
| (8) Letting of rooms for special
occasion and keeping of re-
staurants. | $\left\{ \begin{array}{l} \text{Rental value of buildings} \dots\dots\dots 1000 \\ \text{Persons engaged in the busi- one yen} \\ \text{ness} \dots\dots\dots \text{each} \end{array} \right.$ |
| (9) Inn-keeping. | $\left\{ \begin{array}{l} \text{Rental value of buildings} \dots\dots\dots 1000 \\ \text{Persons engaged in the busi- one yen} \\ \text{ness} \dots\dots\dots \text{each} \end{array} \right.$ |
| (10) Oyakenaru Shiusengio(public
information offices), Daib-
engio (agency), Nakadachi-
gio (intermediation) and
Nakagaigio (brokerage). | $\left\{ \begin{array}{l} \text{Th amount of the commis-} \\ \text{sion} \dots\dots\dots 1000 \\ \text{Persons engaged in the busi- one yen} \\ \text{ness} \dots\dots\dots \text{each} \end{array} \right.$ |

ART. XIII.—Every person liable to pay a business tax under this law must, before the end of January in each year, prepare a correct statement of the class of his business and the basis of assessment and present it to the Government. A person who starts a business must do the same at the time of starting. If a business is closed, report shall be made to the Government at such time.

ART. XIV.—If the same person carries on several kinds of business, the taxes are payable separately in accordance

with the basis of assessment as specified in Art. XII ; but if the persons constituting the basis of assessment are employed in more than one capacity, the tax shall be calculated according to one only of the basis of assessment ; if the rates are different, the highest shall be taken.

ART. XV.—The business tax on the sale of goods, contracting for the erection of structures or contracting for the supplying of labour, letting of room, keeping of inns, restaurants or Oyakenaru Shiusengio (public information offices), Daibengio (agency), Nakagaigio (brokerage) and Nakadachigio (intermediation) is leviable on each store, office or other place of business.

If in any business other than those above mentioned there are several stores, offices or other places of business, among which the capital is divided, the business tax is leviable upon them separately. If the capital is not so divided, the tax is leviable upon them collectively. If, however, of several separate stores, offices or other places of business some are in Japan and some in foreign countries, the capital not being divided, the amount of capital in use for the stores, offices or other places of business established in Japan, must be estimated, and the business tax is payable on such amount only.

ART. XVI.—The basis of assessment to be reported to the government according to Art. 13, shall be calculated in accordance with the following classification. In the case of newly opened businesses these shall be determined by estimates :—

- (I) The amount of sales, of receipts, of contracting for the erection of structures or the supplying of labour, and of commissions is decided by the total amount for the previous year. If the business was opened in the previous year, the amount is determined by estimates.

- (2) The amount of capital and the rental value of buildings is decided by the average amount for the previous year.
- (3) The number of persons engaged in the business is decided by the time during the previous year at which the largest number were employed. The manner of calculating the amount of capital is to be determined by Imperial Ordinance.

ART. XVII.—When a person liable to pay a tax is not make a report of Art. XIII. or even the report has been made is incorrect the Government may fix the basis of assessment.

ART. XVIII.—The rental value of buildings includes the rent of the store or office and of the land and house used for the purposes of the business. But land or house used for residence or which are not directly used in the business, if they are located in the same compound and are used for the own benefit, are deemed to be used in the business.

When a house is rented, any compensation in any form which is rendered by the lessee to the lessor for the lease of the land or building is taken to be the “rental value of buildings.”

When the house is not rented, the rental value of buildings is determined by reference to the rent paid for neighbouring houses. If there are no such, the value of the land and of the house is separately estimated and 5% of the value of the land with 10% of the value of the house added is taken to be the “rental value of buildings.” The same applies to house let without rent.

ART. XIX.—All persons engaged in business under whatsoever designation are counted as persons engaged in business. But a person's family is not included.

ART. XX.—The business tax is payable in two instalments in May and November of each year. If, however, a business is closed up, the amount unpaid is payable at once.

ART. XXI.—Persons establishing a new business shall pay the business tax from the commencement of the following year.

Persons opening the following business shall not be called upon to pay the business tax until three years, counted from the commencement of the following year, have expired. This rule may be extended to cases where persons have established businesses prior to the operation of this tax law, and three years counted from the commencement of the year following such establishment have not yet expired:—

Banking, insurance, warehousing, manufacturing, printing, transport, canal transport, keeping of landing places docks, place for mooring ships and railways.

ART. XXII.—A person who within six months starts a business of the same kind as a business formerly carried on at the same place, is leviable a business tax from that month.

ART. XXIII.—If a business is continued, or if fact exists from which such continuance is to be induced, the business tax shall be imposed on the person who is carrying on the business at time when the tax falls due.

ART. XXIV.—If a business is closed up, the business tax shall be collected up to the time when it has been closed up, but the preceding article is applicable if that business is continued by another person.

ART. XXV.—If in the cases mentioned in Arts. XXII. and XXIII. the person who formerly carried on the business come within the period mentioned in Art. XXI., such period extend to the person who afterwards carries on the business.

ART. XXVI.—When the Government fixed the basis of assessment, notice thereof shall be given to such person.

ART. XXVII.—Objection to the determination of the tax as provided in the preceding article may be made, and a examination claimed within twenty days from the time when the notice is given. In such case, however, the Government will not extend the time of payment.

ART. XXVIII.—1. When the foregoing application of examination has been made the Government shall decide after the enquiry made to the Committee of Enquiry for Business Tax.

ART. XXVIII.—2. Committee of Enquiry for Business Tax shall be held within the jurisdiction of each Revenue Superintending Bureau.

Number of the member of a Committee of Enquiry and the rule regarding to the meeting of a Committee of Enquiry shall be determined by the Ordinances.

Member of a Committee of Enquiry shall be appointed by the Minister of Finance from among the persons representing Board of Trade and Business persons who are liable to pay tax.

ART. XXVIII.—3. Revenue Officer may give opinion attending to a meeting of a Committee of Enquiry.

ART. XXVIII.—4. When a business person has an object regarding to the determination of Art. XXVIII.—1. he may make an appeal or an administrative action.

ART. XXIX.—In the following cases a person liable to business tax may submit a representation to the Government :—

- (1) If the amount of the capital, of sales, of receipts, of contracting or of commissions, or the rental value of buildings, forming the basis of assessment, has diminished by more than one half ;
- (2) If the number of persons engaged in the business, forming the basis of assessment, has diminished to less than the half reported.

ART. XXX.—If the Government upon such a representation as is mentioned in the preceding article, regarding the condition of the person subject to the business tax, considers it proper to reduce the tax, the time for paying the tax may be extended until January of next year.

ART. XXXI.—When a representation as mentioned in Art. XXIX. is made, the Government may inquire into the basis of assessment in January of the following year, and may reduce the tax in the following cases :—

- (1) If the amount of sales, of receipts, of contracting or of commissions, forming the basis of assessment, is less than half of the total amount for the year before last, or if the capital or the rental value of buildings, forming the basis of assessment, is less than one half of the average amount for the year before the representation ;
- (2) If the number of person engaged in the business forming the basis of assessment was at the time when the largest number were employed less than half of the number reported.

If the basis of assessment is reduced below the taxable limit, the tax shall nevertheless be levied proportionally.

ART. XXXII.—Every person subject to pay a business tax under the provisions of Art. I. must keep books of account and enter therein all facts relating to his business, so

as to show all purchases, sales, receipts, lettings and transportations, the number of persons engaged and all the expenditures and receipts of money pertaining to the business.

ART. XXXIII.—Tax collectors may inspect the books and articles pertaining to the business, and may also examine the persons liable to the business tax.

ART. XXXIV.—A person who fails to submit the statement provided for in Art. XIII. or submits a false statement, or who intentionally omits to make an entry in the books mentioned in Art. XXXII. or makes a false entry therein, is subject to a fine of from one *yen* to one *yen* 95 *sen*. A person who evades any business tax payable, is liable to a penalty or fine of three times the tax evaded.

ART. XXXV.—With regard to offenders against this law those provisions of the Penal Code which relate to non-prosecution, mitigation, aggravation or concurrence of offences shall not be applied.

ART. XXXVI.—In *fu* and *ken* an additional tax not exceeding two tenths of the tax provided for by this law may be levied on the business of persons liable to a business tax under this law.

No further *Fukenzei* or *Chihozei* (local or district taxes) can be imposed in addition to the tax.

SUPPLEMENT.

ART. XXXVII.—This law takes effect on the first of January of 30th year of Meiji (1897).

ART. XXXVIII.—*Fu-Kenzei* or *Chihozei* (local or district taxes) for the 29th financial year of Meiji are not subject to the restriction imposed by the provisions of Art. XXXVI.

A business on which additional Fu-Kenzel or Chihozei (local or district taxes) for the 29th year of Meiji have been imposed, is subject to only three fourths of the business tax for the 30th year of Meiji.

ART. XXXIX.—The time of payment fixed by Art. XX. in the month of May is changed to July for the 30th year of Meiji only.

ART. XL.—The proviso attached to par. 2 of Art. XV., applies to cases where there are several separate stores, offices or places of business, some of which are situated in places where this law is in operation, and some places where it is not.

REGULATIONS FOR THE ENFORCEMENT OF THE BUSINESS TAX LAW.

IMPERIAL ORDINANCE No. 269, PROMULGATED IN
JULY, 29TH YEAR OF MEIJI (1896).

ART. I.—A person who carries on one of the business mentioned in Art. I. of the Business Tax Law and is subject to a business tax under the provisions of Art. II. *et seq.* of the same law, must forward the statement provided for in Art. XIII. of the same law to the Taxation Office where his store, office or other business establishment is situated, except that in the case mentioned at the end of par. 2 of Article XV., such statement must be submitted to the Taxation Office where principal store, or other business establishment is situated.

A statement of the starting of a business according to the proviso attached to par. 1 of Art. XIII. of the same law shall be presented to the Taxation Office within ten days from such starting in the following cases:—

- (1) If a person starts a new business coming under Art. 1. of the Business Tax Law;

- (2) If a person establishes a new store, office or other business establishment, unless he comes under the provisions of the last part of the 2nd paragraph of Art. XV ;
- (3) If a person adds a new kind of business to his former business.

ART. II.—If the same person carries on several different kinds of business, whether in the same store, office or other business establishment or not, the basis of assessment mentioned in Art. XII. of the Business Tax Law is to be calculated for each kind of business and for each store, office or other kind of business establishment separately ; but if that which constitutes the basis of assessment is used in common, the tax shall be at the highest rate, and if the rates are same the basis of assessment shall be calculated on the principal business.

ART. III.—If the same person carries on the same kind of business in several stores, offices, or other business establishments, the basis of assessment mentioned in Art. XII. of the Business Tax Law shall be calculated for each store, office or other business establishment separately.

ART. IV.—If under the provisions mentioned in the last part of par. 2 of Art. XV., of the Business Tax Law a business tax is to be imposed collectively for several stores, offices or other business establishments, the basis of assessment as provided for in Art. XII. of the said law shall be calculated collectively on all such stores, offices or other business establishments.

ART. V.—In the case of the joint stock company the amount of capital forming the basis of assessment consists of the amount paid up on shares, all accumulations of money of every sort and any capital which has the nature of accu-

culated money, as existing at the end of each month of the previous year and shall be calculated on the monthly average.

Provided that the insurance liability reserve fund of insurance companies is exempted from this calculation.

ART. VI.—1. In the case of limited partnership the amount of capital constituting the basis of assessment consists of the amount of the contributions, all accumulations of money of every sort and any capital which has the nature of accumulated money, as existing at the end of each month of the previous year, and is calculated on the monthly average.

ART. VI.—2. In the case of a joint-stock limited partnership the amount of capital forming the basis of assessment consists of the amount of money of contributions, the amount paid up on shares, all accumulations of every sort and any capital which has the nature of accumulated money as existing at the end of each month of the previous year and is calculated on the monthly average.

ART. VII.—1. In case of an ordinary partnership the amount of capital constituting the basis of assessment consists of the amount of the money of contributions of all the partners, all accumulations of money of every sort and any capital which has the nature of accumulated money, as existing at the end of each month of the previous year, and is calculated on the monthly average.

ART. VII.—2. When a joint-stock company, limited partnership, joint-stock limited partnership or ordinary partnership is to engage both in business mentioned in Art. I. and that of not mentioned in it of the Business Tax Law, the amount of capital to be made the basis of assessment shall be the remainder left after deducting the estimated amount of capital of business not mentioned in Art. I. of the Business Tax Law from the amount of capital calculated according to the preceding four articles.

ART. VIII.—In the case of a single person the amount of capital forming the basis of assessment, whether it is borrowed capital or not, is determined by the monthly average at the end of each month of the previous year of the fixed and the working capital.

With regard to the fixed capital, the value of land, buildings, structures, ships, implements and machinery directly used for the purpose of the business is calculated, and its estimation made at current rates.

ART. IX.—If an estimate of the amount constituting the basis of assessment is to be made, the calculation shall be made according to the actual conditions existing at the time when the statement is submitted to the Government, taking into consideration, however, the past and future condition of the things in question.

ART. X.—(Repealed.)

ART. XI.—If in a case coming under par. 2 of Art. XVIII. of the Business Tax Law the rent of land or house is payable not in money but in goods, it is to be determined according to the market values of such goods.

If a person liable to a business tax owns buildings on rented land, the rental value of the land is to be calculated in accordance with the provisions of par. 2 of Art. XVIII. and that of the buildings in accordance with the provisions of par. 3 of Art. XVIII., of the Business Tax Law.

If a person liable to a business tax in a rented house owns any part of the building, its rental value is to be calculated in accordance with the provisions of par. 3 of Art. XVIII., of the Business Tax Law. The same applies when a lessee owns all the fixtures in building.

ART. XII.—Among “persons engaged in the business” are included the owner of the business and all other persons

directly employed in it, whether or not they reside in the store or office building or other business establishment, or whether they are employed regularly or only temporarily ; but persons belonging to the same Koseki (family list) as owner of the business are not included.

ART. XIII.—A person continuing a business on the ground of succession or assignment or on any other ground must give notice thereof to the Taxation Office within ten days.

ART. XIV.—If a person liable to a business tax changes his domicile or name, or transfers his store, office or other business establishment to another place, he must give notice thereof to the Taxation Office within ten days. If the transfer is in a place within another jurisdiction, notice must be given to a Taxation Office in the place of removal.

ART. XV.—If in the case mentioned at the end of par. 2 of Art. XV., of the Business Tax Law, a store, office or another business establishment is established, report thereof must be given to the Taxation Office within ten days.

ART. XVI.—In case a person engaged in business who has an obligation to pay tax does not make a report mentioned in Art. I or in case the amount of basis of assessment reported is found to be improper the Chief of Taxation Office shall determine the basis of assessment according to the mode of calculation provided for in Art. XVI of the Business Tax Law.

ART. XVII.—When the Chief of Taxation Office has determined the basis of assessment in accordance with the preceding article he shall give notice thereof to a person carrying on business.

The person who has received the notice of the fore-

going paragraph may apply to a Taxation Office and ask for the explanations in connection with the determination.

ART. XVIII.—If a person objecting to the determination mentioned in the preceding article, intends to apply for a examination, he shall give notice thereof to the Director of Revenue Superintending Bureau through the Chief of Taxation Office with a statement of the ground of his objection within the period provided for in Art. XXVII of the Business Tax Law.

ART. XIX.—When the Director of Revenue Superintending Bureau receives an application for the examination of the basis of assessment he shall determine it after referring to a meeting of the Examination Committee of the Business Tax and give notice thereof to the person engaged in business.

In the case of the foregoing paragraph, par. 2 of Art. XVII shall be applied correspondingly.

ART. XX.—The number of the members of Examination Committee shall be five.

ART. XXI.—A meeting of the Examination Committee shall be held on receipt of a notice from the Director of Revenue Superintending Bureau.

ART. XXII.—A president will be selected from among the members of the Examination Committee at its first meeting in every year.

ART. XXIII.—When the president does not attend a meeting the oldest member of the Examination Committee will act for him.

ART. XXIV.—More than half the members of an Examination Committee must be present to form a quorum.

Debate shall be decided by majority of the members present, in case of an equality of votes the casting vote shall rest with the President.

ART. XXV.—Members of an Examination Committee shall in no case engage in any discussion relating to the basis of assessment in which they themselves or a company they represent are concerned.

ART. XXVI.—when a representation is made under the provisions of Art. XXIX. of the Business Tax Law by a person liable to a business tax, the Taxation Office shall inquire into the condition of the business for the year in question in the manner provided in case of the determination of the amount of the basis of assessment, and if the state of facts specified in Art. XXXI., No. 1, or No. 2, of the Business Tax Law is found to exist, he must, calculate once more the whole amount of the basis of assessment.

ART. XXVII.—When a person subject to a business tax resides at a place other than that of his store, office or other business establishment, or is absent from his store, office or other place of business on a journey, he must appoint for the management of matters relating to his business a person who is to pay the taxes, and must report thereof to the Taxation Office.

ART. XXVIII.—When a business tax collector is to examine the books or articles of a person liable to a business tax according to the provisions of Art. XXXIII. of the Business Tax Law, he must produce to him Kensashyo (certificate) for such inspection made by the Taxation Office.

SUPPLEMENT.

ART. XXIX.—A person liable to a business tax in the case specified in the proviso attached to par. 2 of Art. XXI.

of the Business Tax Law must on or before January 31,ts 30th year of Meiji (1897), report to the Director of Revenue Superintending Bureau of the date of commencement of his business, and must annex thereto a document containing the facts required for the statement provided in Art. XIII. of the same law.

THE TAX LAW.

OF

MANUFACTURING "SAKE."

LAW No. 23, DECEMBER, 31ST YEAR OF
MEIJI (1898).

ART. I.—I. The word "Shurui" in this law held to mean the following five kinds of liquors or spirits, namely : "Seishu" (refined or pure "Sake"), "Dakushu" (unrefined or muddy "Sake") "Shirozake" (white "Sake"), "Mirin" (Sweet "Sake") and "Shochu" (distilled "Sake"), (revised by Law No. 7 of March of the 34th year of Meiji).

ART. I.—2. The word "Seishu" in this law is held to mean liquors or spirits which are obtained after fermentation by using rice, "komekoji" and water as material or by adding "shukobo" and filtering the product.

The following are considered to be "Seishu" :

- (1) Besides the material mentioned in the foregoing paragraph those obtained after fermentation by using "mugi" (wheat, barley or rye), millet, Indian corn, "hiye," lees of "Seishu" or "Shochu" (distilled "Sake") as material or by adding "shukobo" and filtering the product.

(2) "Seishu" or that which is considered to be "Seishu" of which the lees have been taken off.

(3) "Seishu" or that which is considered to be "Seishu" according to the two preceding paragraphs to which "Shochu" or alcohol has been mixed not more than one per cent. of the quantity.

ART. I.—3. The word "Dakushu" in this law is held to mean liquors or spirits which are obtained after fermentation by using rice, "komekoji" and water or by adding "shukobo" and without filtering.

Besides the material mentioned in the foregoing paragraph those obtained after fermentation by using "mugi" (wheat, barley or rye), millet, Indian corn, or "hiye" as material or by adding "shukubo" and without filtering are considered to be "Dakushu."

ART. I.—4. The word "Shirozake" in this law is held to mean liquors or spirits obtained by mixing rice or "komekoji" with "Seishu," "Dakushu," "Mirin," "Shochu" or alcohol and crushing it.

Besides the material mentioned in the foregoing paragraph those which are obtained by mixing water and crushing are considered to be "Shirozake."

ART. I.—5. The word "Mirin" in this law is held to mean liquors or spirits obtained by mixing rice and "komekoji" with "Seishu," "Mirin" "Shochu" or alcohol and filtering it.

Besides the material mentioned in the foregoing paragraph those which are obtained after mixing "Mirin" or water are considered to be "Mirin."

ART. I.—6. The word “Shochu” in this law is held to mean liquors or spirits obtained by distilling the lees of “Seishu.”

Those obtained by distilling the following liquors are considered to be “Shochu”:

(1) “Seishu.”

(2) “Dakushu.”

(3) Lees of “Mirin.”

(4) Those obtained after fermentation by using rice, “mugi” (wheat, barley or rye), “kibi,” (millet) “hiye” or sweet potato and “koji” and water as material or by adding “shukobo.”

ART. II.—Any person wishing to brew “Shurui” must obtain the permission of the Government for each brewery, in case the brewing is to be discontinued application must be made for the cancellation of the permission granted.

ART. III.—The year commencing on Oct. 1st and ending on Sept. 30th of the following year shall be called a “brewing year.”

ART. IV.—Persons manufacturing “Shurui” shall be taxed at the following rates according to the number of brewed:—

The first kind	{ Seishu, Dakushu, Shirozake, or Mirin containing a percentage of alcohol below 20°, and Shochu containing a percentage of alcohol below 30°. }	Per koku Yen 15.
The 2nd kind	{ Shochu containing a percentage of alcohol below 35°. }	Per koku Yen 18.
The 3rd kind	{ Shochu containing a percentage of alcohol below 40°. }	Per koku Yen 20.
The 4th kind	{ Shochu containing a percentage of alcohol below 45°. }	Per koku Yen 23.
The 5th kind	{ Seishu, Dakushu, Shirozake or Mirin containing a percentage of alcohol over 20°, and Shochu over 45°. }	Sen 75 for every degree of alcohol contained.

By "quantities of alcohol" mentioned in the preceding paragraph is meant the percentage of alcohol contained in the original quantity, having a specific gravity of 0.7947 at a temperature of 15° centigrade.

ART. V.—No permission for the manufacture of "Shurui" shall be granted by the Government to any person unless he manufactures in one brewing year 100 koku or upwards in the case of "Seishu," 50 koku or upwards in that of "Dakushu" and 5 koku or upwards in that of "Shochu" and alcohol.

Provided that no restrictions which are imposed on other kinds of "Shurui" shall be applied to persons manufacturing as much quantity of "Seishu" or "Dakushu" as is more than the limited quantity.

If any person who has obtained the permission to manufacture "Shurui" does not turn out the quantity of the beverage equal to or more than the number of koku prescribed in this article, tax will be imposed on him for as much quantity of the manufacture as equal to the number of koku limited unless he proves that he has failed to brew the required quantity on account of the convulsion of the elements or other unavoidable circumstances; provided that as to the number of koku of "Shurui" not manufactured it shall be considered that it has been inspected and assessed in the course of the period from May 1st to Sept. 30th of the year and the tax will be imposed on the unmanufactured quantity according to the rate given in paragraph 1 of Art. IV.

ART. VI.—The term of payment of tax is divided as follows into four periods:—

1st period. From 16th to 31st July.

For one fourth of the tax on the number of koku inspected and assessed between Oct. 1st

of the preceding year and April 30th of the current year.

2nd period. From 16th to 31st Oct. The same as before.

3rd period. From 16th to 28th Feb. of the following year.

The same as before in addition to one-half of the tax on the number of koku inspected and assessed between May 1st and Sept. 30th of the current year.

4th period. From 16th to 31st March of the following year.

All the remainder of the previous term.

ART. VII.—The Government may collect the whole or part of the taxes irrespective of the term of payment prescribed in the foregoing article if it is found that the manufacturers attempt smuggling or to be exempted from tax or if they do not produce securities for the payment of taxes without such permission. In this case "Shurui" may be seized as securities for the payment of taxes (revised by the same Law).

ART. VIII.—The number of koku of "Shurui" will be inspected and assessed when the beverage is manufactured.

The number of koku of "Shurui" will be inspected and assessed by measuring the internal capacity of the barrel; provided that except in case of "Seishu" any quantity not exceeding two per cent. of the quantity inspected and assessed may be deducted as stipulated in the ordinances as residue.

In case it is impossible to apply any of the foregoing paragraphs on account of breach of regulations or other

matters the inspection and assessment will be conducted on the actual quantity of "Shurui" or evidence.

ART. IX.—As to "Shurui" the lees of which has been taken off the quantity brewed shall be inspected and assessed for as much quantity as has been increased by bolting.

ART. X.—The number of koku of "moromi" manufactured by the brewers of "Shurui" shall be inspected and assessed as if it is the same as "Dakushu" in any of the following cases :—

- (1). When transfer is to be made to other persons.
- (2). When it is to be sold by public auction.
- (3). When it is to be used as beverage or for purposes other than the manufacture of "Shurui."

ART. XI.—Manufactures of "Shurui" can not be exempted from the payment of the tax on the quantity of the beverage inspected and assessed except in cases where special provisions are made by law.

ART. XII.—The following "Shurui" may not be liable to the taxes; provided that this shall not apply to cases where the "Shurui" has been removed to places outside the brewery.

- (1). The "Shurui" spoiled on account of the occurrence of calamities.
- (2). Putrid "Shurui" on which steps have been taken under the recognition of the Government, for making it undrinkable as "Shurui."
- (3). Putrid "Shurui" or "Shurui" met with calamities and become undrinkable which is to be used for manufacturing "Shochu" of the 2nd kind.
- (4). "Shurui" lost on account of the breakage of barrel or natural extraction of corks.

ART. XIII.—Manufacturers of “Shurui” must deposit in advance securities for payment of taxes corresponding in value to the sum of money calculated at the rate four *yen* per koku on the estimated quantity of “Shurui” to be brewed in one brewing year, provided that they may, on obtaining permission of the Government, deposit as much securities as will correspond to the quantity of “Shurui” inspected and assessed according to the rate of calculation specified in this article in each time the inspection and assessment have been made.

In case the estimated quantity of “Shurui” to be brewed or the quantity inspected and assessed in each brewing year, has exceeded the estimated quantity referred to in the foregoing paragraph by ten koku or upwards, securities at the rate mentioned in the preceding paragraph must be deposited in addition according to the number of koku increased.

In case the estimated quantity of “Shurui” to be brewed or the quantity inspected and assessed in each brewing year has fallen under the estimated quantity referred to in the 1st paragraph of this article by ten koku or upwards the reduction of securities at the rate mentioned in the paragraph 1 according to the number of koku decreased can be applied for.

If any manufacturer of “Shurui” has been punished for an infringement of this law or if steps for non-payment of taxes has been enforced upon him, the Government may order him to deposit securities corresponding in value to the total amount of taxes for three succeeding years.

No reduction or increase of securities shall be made, except in the case of three preceding paragraphs and in cases where change has occurred in the value of securities.

Provisions relating to securities shall be determined by ordinances.

ART. XIV.—No production of securities is required in any of the following cases :—

- (1) When a proper person or persons stand as sureties for payment of taxes.
- (2) When the quantity of “Shurui” corresponding in value to the amount of tax is kept as security for payment.
- (3) When tax has been paid in advance.
- (4) When “Shurui” brewers’ guild to which a manufacturer belongs stands as guarantee for payment.

ART. XV.—In case steps to be taken for non-payment of taxes are to be enforced upon a manufacturer of “Shurui” securities for payment or “Shurui” which is bound to be kept shall be sold by public auction, and when the value of securities and “Shurui” which is bound to be kept is considered to be short to defray both the tax to be collected and expenses for measures against non-payment of the tax, the enforcement of steps against non-payment of taxes may, at the same time, be extended to other properties.

ART. XVI.—If a manufacturer of “Shurui” is unable to make full payment of tax, a person or the members of the brewers’ guild standing as sureties shall be bound to discharge the obligation of the payer.

ART. XVII.—“Shurui” kept by manufacturers of beverage as security for payment of tax must not be transferred or pledged to other persons or consumed or removed to places outside the brewery.

ART. XVIII.—Manufacturers of “Shurui” must not transfer or pledge the “Shurui” brewed to other persons or consume it or remove it to places outside the brewery before the number of koku manufactured is inspected and assessed.

ART. XIX.—The revenue officer is empowered in accordance with instructions to inspect all documents relating to the manufacture and transference of “Shurui” and buildings, material, apparatuses and other things required in the manufacture which are in possession of manufacturers or dealers of “Shurui” and take steps necessary for the sake of supervision, (revised by Law No. 7 of Merch of the 34th year of Meiji).

ART. XX.—(Expunged.)

ART. XXI.—(Expunged.)

ART. XXII.—Persons who have manufactured “Shurui” without obtaining permission shall be punished by a fine not more than 5,000 *yen* and not less than 50 *yen*.

Provided it shall be lawful for revenue officers to impose tax at once on the number of koku manufactured in such a way and collect it on the spot (revised by the same Law).

ART. XXIII.—Expunged.)

ART. XXIV.—If the manufactures of “Shurui” have escaped or attempted to escape from the inspection and assessment of number of koku of “Shurui” brewed by fraud or other illegal means, they shall be punished by a fine corresponding in value to five times the amount of tax to be imposed on the number of Koku manufactured. In no case, however, shall the fine fall below 30 *yen* (revised by the same Law).

ART. XXV.—If the manufacturers of “Shurui” have escaped or attempted to escape from paying a brewing tax by purposely inventing some false reasons or fraudulent means, they shall be punished by fine corresponding in value to five times the amount of taxes to be imposed on the number of

koku manufactured. In no case, however, shall the fine fall below 30 *yen* (ditto).

ART. XXVI.—If the manufacturers of “Shurui” who have transferred to other persons the “Shurui” which they are bound to keep as security for payment of taxes can not make full payment of taxes even though they have been punished for non-payment, they shall be punished by a fine corresponding in value to five times the amount of tax standing in arrears.

ART. XXVII.—Persons who have escaped or attempted to escape from their “shubo” or “moromi” being examined no matter whether they are made for brewing purposes or not shall be punished by a fine not more than 500 *yen* and not less than 30 *yen* (ditto).

ART. XXVIII.—If the manufacturers of “Shurui” have infringed the prohibitions laid down in Arts. XVII. or XVIII., they shall be punished by a fine not more than 100 *yen* and not less than 10 *yen* (ditto).

ART. XXIX.—If the manufacturers or dealers of “Shurui” have neglected to make entries or made false entries in their books relating to the manufacture and transfer of “Shurui” or false statement of facts relating thereto, they shall be punished by a fine of not more than 30 *yen* and not less than 3 *yen* (ditto).

ART. XXX.—If the manufacturers of “Shurui” have refused a Revenue Officer to carry out his functions or have been reluctant to him or have laid obstructions in his way, they shall be punished by a fine not more than 30 *yen* and not less than 3 *yen*. In cases where there are express provisions in the Penal Code they shall be punished accordingly.

ART. XXXI.—The provisions in the Penal Code relating to exemption from punishment, mitigation, aggravation or concurrence of offences shall not apply to persons violating this law ; provided, however, that the provision in paragraph 1 of Art. LXXV. of the Penal Code is excepted to this rule.

ART. XXXII.—The manufacturers or dealers of “Shurui” shall be punished when this law is violated by their agents, head or members of family, families, persons living with, employee or any other persons engaged in the business (revised by Law No. 7.)

ART. XXXIII.—(Expunged.)

ART. XXXIV.—Persons who have manufactured “Shurui” must in all cases subject to provisions in this law with regard to the full payment of a brewing tax even though they have discontinued the manufacturing.

ART. XXXV.—The Authorities of Fu, Ken (prefecture) and of Shi (cities) Cho (towns) and Son (villages) can, under no circumstances whatever impose any Fu or Ken or local and city, town or village taxes or any other kinds taxes on “Shurui” on which tax is levied in accordance with this law even though such tax shall be imposed by taking the quantity of “Shurui” or the tax on it as standard of calculation.

SUPPLEMENT.

ART. XXXVI.—No tax shall be imposed on all “Shurui” brewed continually at shrines and temples according to old customs from prior to the 13th year of Meiji ; provided that the quantity manufactured must not exceed one koku in a year.

ART. XXXVII.—This law shall take effect on and after Oct. 1st, in the 29th year of Meiji; provided that Notifications Nos. 40 and 41 of the 13th year of Meiji; Notification No. 42 of the 16th year of Meiji and Law No. 24 of 22nd year of Meiji shall be rescinded from the date of the enforcement of this law.

As to the brewing tax on "Shurui" which have been inspected and assessed prior to Sept. 30th in the 29th year of Meiji the provisions of Notification, No. 40 of the 13th year of Meiji shall apply.

ART. XXXVIII.—This law shall not be put into force for the time being in Okinawa Ken and the Ogasawara Islands and the seven Isles of Idzu under the jurisdiction of the Tokyo-fu Authorities.

ART. XXXIX.—No "Shurui" brewed in localities where this law is not put into enforcement (Okinawa Ken excepted) shall be allowed to be transferred to any places where this law is in force.

Offenders against this shall be punished by a fine corresponding in value to five times the amount of tax calculated in accordance with the rate mentioned in Art. IV. on the number of koku of the beverage so transferred. The amount of the fine shall in no case fall below 50 *yen* (ditto).

Such "Shurui" shall be forfeited no matter to whom it belongs (added by Law No. 7).

ART. XL.—(Expunged.)

REGULATIONS RELATING
TO
THE ENFORCEMENT
OF THE
“SAKE” TAX LAW.

PROMULGATED BY IMPERIAL ORDINANCE No. 287 IN
AUGUST OF THE 29TH YEAR OF MEIJI AND REVISED
BY IMPERIAL ORDINANCE No. 362 IN DECEMBER
OF THE 31ST YEAR OF MEIJI.

ART. I.—A person wishing to manufacture “Shurui” must fix the location of the brewery and the kind of sake to be brewed and forward an application for permission, in which his domicile, name or title are fully mentioned, to the Taxation Office to the control of which the brewery is subject.

ART. I.—2. No permission of manufacturing “Shurui” will be given by a Taxation Office to an application corresponding to any of the following cases :—

1. When a manufactory is to be made at a place more than one *ri* distant from city or town or from a place where a Taxation Office is located, provided that the above rule shall not be applicable to cases where the Taxation Office considers that it is specially convenient for the manufacturing or for the purpose of control.

2. When an application for permission has been made by the offender of the Sake Tax Law or this regulation or a head or member of his family, a person living with him, or employe or other subordinate or by a person considered by the Taxation Office unfit to grant permission for the purpose of control.

ART. II.—By the place of manufacturing “Shurui” is held to mean all such breweries as is to be recognized as a brewery no matter its ground adjoins to other grounds or not.

ART. III.—Persons who have obtained permission for brewing “Shurui” must make the minute drawing of the land and buildings and the list of vessels, apparatuses and machinery for brewing purposes for each brewery and submit them to the Chief of Taxation Office prior to the commencement of the business.

But this rule does not apply to the case of the change of the kind of “Sake” where no change has been made to the brewery or vessels in which “Shurui” is contained or apparatuses or machinery (added by Imperial Ordinance No. 164.)

When the utensils, apparatuses or machinery for brewing purposes mentioned in the foregoing paragraph have been repaired or when alterations have been made in the list or drawing referred to in the preceding paragraph, report must be given each time such repair or alteration has been made. This rule shall apply to cases where change has occurred in the name or address of manufacturers of “Shurui.”

ART. IV.—When the list mentioned in paragraph 1 of the foregoing article has been submitted, or the report referred to in paragraph 2 of the same article has been given by the manufacturers of “Shurui,” the Chief of Taxation Office shall examine the utensils, appara-

tuses and machinery. No manufacturer of "Shurui" can use any of them unless after the inspection has been made.

ART. V.—The manufacturers of "Shurui" shall, prior to the beginning of each brewing year, report to the Chief of Taxation Office the estimated number of koku of every kind of "Shurui" to be brewed in every brewing year, the time of commencing manufacture, the method of manufacture, and the quantity to be brewed; provided that persons who have obtained permission for brewing for the first time must make the report above referred to before the business is commenced. When the matters for which report has been made according to the foregoing paragraph are to be altered, report to that effect; provided that the approval of the authorities must be obtained in case the change or alteration is to be made in the method of manufacture.

ART. VI.—When a person has succeeded to the business of manufacturing "Shurui," he must report the fact to the Taxation Office under the control of which he is placed. Any person who wishes to take transfer of the brewing business, except in cases of succession, must apply for permission to manufacture "Shurui" in accordance with Art. I. In this case the former manufacturer shall apply for the cancellation of his license (revised by Imperial Ordinance No. 164).

ART. VI.—2. When the manufacturer of "Shurui" desires to remove his brewery he must make an application to the Taxation Office of a place to which the brewery is to be removed and obtain its permission.

ART. VI.—3. When the manufacturer of "Shurui" wishes to abandon the manufacture he must make an application for the cancellation of the permission to the competent Taxation Office.

ART. VI.—4. Proofs of the fact that on account of the calamities or other unavoidable circumstances the quantity more than the number of koku prescribed in Art. V. of the "Sake" Tax Law was not brewed must be given within three months from the end of the brewing year.

ART. VII.—The tax on "Shurui" shall be collected at the district where the brewery is located.

ART. VIII.—The inspection and assessment of the number of koku of "Shurui" shall be effected for the whole quantities of the "Shurui" actually contained in each barrel according to its capacity.

ART. IX.—The quantity of "Seishu" to be deducted as residue in accordance with the provisions of the second clause of Art. VIII. of the Tax Law of manufacturing "Sake" shall be two per cent of the number of koku inspected and assessed. With regard to "Seishu" which has been manufactured in breach of those regulations the quantity of residue shall not be deducted. (ditto.)

ART. X.—When the manufacturers of "Shurui" have manufactured the beverage with the "Shurui" brewed by themselves or brought from other breweries or with "Moromi," alcohol or liquors containing alcohol, the total number of koku of "Shurui" so made shall be inspected and assessed. (ditto.)

ART. XI.—When "Shurui" is to be manufactured as material for brewing purposes, the inspection of such "Shurui" shall be effected when the beverage has been manufactured. When "Shurui" has been transferred to within the brewery for the purpose of using it as material for brewing purposes, the inspection shall also be made. The Revenue Officer may, if he thinks it necessary for the

purpose of supervision, put seals on the "Shurui" referred to in the foregoing paragraph.

ART. XII.—When the "Shurui" made as the material for brewing purposes is to be sold or pledged to other person or consumed or caused to be put to public sale or removed to places outside the brewery, the number of koku of such "Shurui" shall be inspected and assessed; provided that this does not apply to cases where the "Shurui" has been bought from other persons.

ART. XIII.—When the manufacturers of "Shurui" wish to filter the lees from "Shurui," they must report beforehand the Chief of Taxation Office as to the quantity of such "Shurui" and the date and hour at which the filter is to be done.

ART. XIV.—In case the manufacturers of "Shurui" have filtered the lees from "Shurui" if they cannot prove the quantity of the original "Shurui," the number of koku of the whole quantities will be inspected and assessed.

ART. XV.—As for the "Shurui" manufactured by using the residue of "Sake" and lees left after distilling, the total quantity of the product will be inspected and assessed no matter whether it is alleged that water has been added or whether such other pretexts have been made.

ART. XVI.—When the manufacturers of "Shurui" desire to sell to other persons "Moromi" to be used for manufacturing "Shurui" or use it as beverages or for purposes other than the manufacture of "Shurui," report to that effect must forthwith be made to the Chief of Taxation Office.

ART. XVII.—In the event of the "Shubo" and "Moromi" and "Shurui" to be used as brewing material

have been destroyed, lost or become putrid the manufacturers of "Shurui" shall forthwith made a report to that effect to the Chief of Taxation Office.

ART. XVIII.—In case the application for the exemption from the tax on the number of koku brewed is to be made in accordance with Art. XII. of the Tax Law of manufacturing "Sake" the person concerned must make such application to the Chief of Taxation Office directly when such fact has arisen.

ART. XIX.—When an application mentioned in the preceding article has been received, the Chief of Taxation Office will take steps required for the exemption of tax if upon investigation recognizes of the destruction or loss of "Shurui" or of the steps taken for undrinkable "Shurui." Persons wishing to use the putrid "Shurui" or "Sake" which has become undrinkable being met with calamities in manufacturing "Shochu" or alcohol shall be exempted from the payment of the tax and such "Shurui" shall be dealt with in the same way as the original material for "Shochu." (revised by Imperial Ordinance No. 164).

ART. XX.—The manufacturers of "Shurui" must produce the securities for payment of taxes before they proceed in the manufacture of "shurui" ; provided that persons who intend to produce the securities each time the number of koku to be brewed is inspected and assessed according to the provisions in paragraph 1 of Art. XIII. in the Tax Law of Manufacturing "Sake" shall apply to that effect to the Chief of Taxation Office every brewing year before brewing is commenced. In case the securities are to be increased they shall produce them as soon as such necessity arises. In the event of the manufacturers of "Shurui" intending to be exempted from depositing the securities they must choose one or several of the ways specified in Art.

XIV. of the Tax Law of Manufacturing “sake” and make the application accordingly.

ART. XXI.—The securities to be deposited shall be either of the following kinds:—

- (1) Cash money.
- (2) National and local bonds with interest.
- (3) The shares or debentures of the companies under subsidy or supervision of the Government
- (4) Land.
- (5) Buildings insured.

ART. XXII.—The valuation of the securities shall be fixed in the case of valuable bond by taking the average value of the quotations in the market ruling in the previous month and in that of land and buildings by adopting the value deducted two tenths from the amount of the market rates of which the Chief of Taxation Office is recognized; provided that in the case of buildings if the amount so deducted is greater than the amount insured the latter will be adopted.

ART. XXIII.—In case the manufacturers of “Shurui” are to produce securities if the securities to be deposited are in cash money or the notes of value they must be deposited for safekeeping with the proper authorities by the manufacturers themselves and the receipt produced to the Taxation Office under the control of which they are placed and if they are in land or buildings the Taxation Office shall request the Registration office to register the hypothecation thereof. (ditto).

ART. XXIV.—If the bond or debentures which have been produced as securities are paid up or if buildings have been demolished and destroyed or if the contract for in-

insurance on them has become null and void, the manufacturers of "Sake" must deposit fresh securities within time prescribed by the Chief of Taxation Office, provided that if the amount insured on buildings has been received it must be deposited as securities.

ART. XXV.—If the securities specified in Art. XIII. of the Tax Law of manufacturing "Sake" are not produced, a Revenue Officer may put seals on the manufactured "Shurui" and prevent it from being sold, pledged, consumed or removed to places outside the breweries.

ART. XXVI.—The surety for the payment of tax is limited to be a person who is recognized by the Chief of Taxation Office to be so ample enough as to have means and resources to stand for guarantee of the payment of tax.

ART. XXVII.—If the Chief of Taxation Office finds that the means and resources of the surety for the payment of tax have become unable to stand as guarantee for the payment of tax, he may cause him to be changed.

ART. XXVIII.—A Revenue Officer may put seals on the "Shurui" having an obligation to be kept as security for the payment of tax.

ART. XXIX.—If the Chief of Taxation Office considers that the "Shurui" which has been kept as security for the payment of the tax is unable to stand for security he may cause it to be changed.

ART. XXX.—The manufacturers of "Shurui" may inform their intention to the Chief of Taxation Office and require the alteration of the securities, surety for the payment of tax or of the "Shurui" having an obligation to be kept as securities.

ART. XXXI.—In the event of the manufacturers of “Shurui” failing to pay taxes either a surety for the payment of taxes, or a “Sake” brewers’ guild standing as guarantee for payment shall be notified to that effect and cause him or them to pay the taxes.

If either the surety for the payment of taxes or the “Sake” brewers’ guild standing as guarantee for the payment of taxes fail to make full payment of taxes, the steps for non-payment of taxes shall be enforced upon the manufacturers of “Shurui.”

If on the steps for non-payment of taxes being carried into effect, it be found that there is still a deficiency in the amount of taxes the steps for failure will be extended to the surety for payment of taxes or every member of the “Sake” brewers’ guild standing as guarantee for the payment.

ART. XXXII.—Persons intending to manufacture “Seishu” and “Dakushu” in a same brewery must determine the place of brewing and storage for each kind of “Shurui” and obtain the permission of the Chief of Taxation Office.

ART. XXXIII.—In case the Chief of Taxation Office has held the inspection of the utensils, apparatuses and machinery he may put marks or brands on them indicating the number, holding capacity and other necessary particulars.

ART. XXXIV.—The Revenue Officer may from time to time appear at the “Shurui” brewery or selling place and inspect “Shurui,” materials for brewing “Sake,” apparatuses, machinery, vessels, books or other documents (revised by Imperial Ordinance No. 164).

ART. XXXV.—The Revenue Officer shall put seals on pressing and distilling machineries while they are not used; provided that the seals will be removed in case such necessity arises on account of giving repairs or of other matters.

The Revenue Officer may not put the seals referred to in the preceding paragraph if he considers it is not necessary.

The Revenue Officer may, if he finds it necessary, put seals on "Sake" lees or on "Shurui" used as material or may take other steps necessary for the purpose of control.

ART. XXXVI.—No utensils, apparatuses, machinery and materials for manufacturing "Sake" are allowed to remove outside the brewery while brewing is going on without the permission of the Revenue Officer whether they are the property of the manufacturers themselves or not.

ART. XXXVII.—If the Revenue Officer finding it necessary has pointed out the materials for brewing and has ordered them to be inspected before they are used the manufacturers of "Shurui" must obtain the inspection referred to.

ART. XXXVIII.—The manufacturers of "Shurui" must affix distinguishing marks on "Shubo" and "Moromi" every time the mode of manufacture differs and for every "Shikomi" (fitting the materials of manufacturing "Shurui" inside of a barrel) and then obtain the permission of the Revenue Officer. Otherwise they are not allowed to be mixed together.

ART. XXXIX.—If, in any of the following cases, the Revenue Officer finding it necessary has ordered to have an approval obtained the manufacturers of "Shurui" must obtain the approval referred to.

- (1) When a completely matured "Shubo" is to be put into "Moromi."
- (2) When a completely matured "Moromi" is to be added in place of "Shubo."

- (3) When the barrel for “Shubo,” “Moromi” or “Shurui” to be used as materials is to be changed.
- (4) When water is to be mixed with “Moromi” prepared for the manufacturing.
- (5) When the use of the “Shurui” to be used as materials is to be changed.
- (6) When the “Shurui” which has been purchased is to be mixed with the “Shurui” manufactured by the manufacturers themselves before the liquor is taken out of the warehouse or when water is to be added.
- (7) When anything other than those mentioned in the preceding paragraphs which is pointed out by the Revenue Officer is to be carried out.

ART. XL.—When “Shubo,” “Moromi” or “Shurui” has been transferred from outside the brewery to the inside, report to that effect must be made to the Chief of Taxation Office without delay.

ART. XLI.—In case the “Moromi” of two or more than two “Shikomi” is added together and is intended to be pressed the approval of a Revenue Officer to that effect must be obtained ; provided that the “Moromi” of seven or more than seven “Shikomi” is not allowed to be put together.

ART. XLII.—The lees of “Sake” shall be inspected in the time when the inspection and assessment of the number of koku of “Shurui” brewed is made.

The manufacturers of “Shurui” are not allowed to remove the lees of “Sake” outside the brewery or use them or mix them with the lees of other “Sake” before the inspection and assessment mentioned in the foregoing paragraph.

ART. XLIII.—The manufacturers of “Shurui” must enter in their books minute particulars as to the materials for brewing “Sake,” the receipt and sale of “Sake” lees, the “shikomi” of “Shubo,” and “Moromi” used in brewing “sake,” the manufacturing of “Shochu” or alcohol, the warehouse delivery of “Shurui” and the increase and decrease of receipts and expenditure; provided that this rule does not apply to cases where the matters referred to in this paragraph are clearly stated in the books provided for in accordance with other laws or ordinances or commercial usages.

ART. XLIII.—2. The Revenue Officer shall not be allowed to divulge to others any matter he becomes officially acquainted relating to the business of manufacturers of, or dealers in, “Shurui”

SUPPLEMENT.

ART. XLIV.—In case the persons who have obtained the license for the manufacture of “Sake” in accordance with Notification No. 40 of the 13th year of Meiji before the Enforcement of the Tax Law of Manufacturing “Sake” wish to obtain continually the license indicated in Art. II. of the Tax Law of manufacturing “Sake,” they must apply to the Chief of Taxation Office on or before the 30th of September of the 29th year of Meiji. The application should be accompanied by the drawing and list mentioned in Art. III.

ART. XLV.—Persons corresponding to Art. XXXVI. of the Tax Law of manufacturing “Sake” shall apply for permission to the Chief of Taxation Office. In the application should be stated the fact that they have been continually engaged in the manufacture of “Shurui” from the time prior to the 13th year of Meiji.

These regulations shall be put into enforcement on the date when Law No. 23 of the 31st year of Meiji comes into force.

The securities to be increased according to Art. XIII. of the Tax Law of Manufacturing "Sake" shall be produced in accordance with the estimated number of koku of "Shurui" to be brewed after the 1st of January in the 32nd year of Meiji.

LAW RELATING TO THE TAXATION OF ALCOHOL AND LIQUORS CON- TAINING ALCOHOL.

(LAW No. 8.)

ART. I.—Alcohol and liquors containing alcohol shall be subject to a tax per koku according to these regulations.

[By this tax is to be understood a tax leviable upon the amount of manufacturing in koku.—TRANSLATOR.]

ART. II.—In case of the manufacture of alcohol or liquors containing alcohol a tax shall be levied at the rate of 75 sen for each unit of pure alcohol contained in 100 per cent. of Koku of original liquor, the entire amount of manufacture in koku being taken into calculation. In no case, however, shall the rate of the tax fall below 16 *yen* per koku.

ART. III.—By “pure alcohol” in these regulations is meant alcohol having a specific gravity of 0.7947 at a temperature of 15 degrees centigrade.

ART. III.—2. The words “grape-wine” in this law are held to mean liquors obtained by fermenting the juice of grapes.

The following are considered to be grape-wines :—

1. Those obtained by adding refined sugar to juice of grapes to such a limit as the sugar in the juice reaches 24 per cent. and fermenting it. Provided that this shall not apply to cases where the refined sugar contained in a koku of grape-juice exceeds 25 *kin* (catties).

2. Those obtained by deoxidating grape-juice or the grape-juice to which refined sugar is added referred to in the foregoing paragraph by a means of pure carbonate of lime and fermenting it.

3. Those obtained by mixing grape-wine or those which are considered as grape-wine in the two preceding paragraphs with alcohol to the extent of not more than one per cent. of the quantity.

ART. III.—3. The words “Fruit-wine” in this law are held to mean liquors obtained by fermenting the juice of fruits other than grapes.

Those obtained by adding sugar to the juice of fruits other than grapes to the extent prescribed by ordinance or by diluting the acidity and fermenting it shall be considered as fruit-wine.

ART. IV.—These regulations shall not be applied to refined, turbid, white, or sweet sake, distilled spirits and beer.

ART. V.—Any person engaging in the manufacture of alcohol or liquors containing alcohol must obtain a license from the Government for each of his manufactories.

In case of abandonment of manufacture application must be made for the withdrawal of the license.

ART. VI.—The koku tax shall be paid in one sum within the month immediately following that in which official inspection is held, in accordance with the amount of manufacture in koku determined by inspection in each month. In case of the discontinuance of manufacture, however, it is necessary to make immediate payment of the tax.

ART. VII.—Wherever it is deemed that any person liable to the koku tax has evaded or attempted to evade

the impost, measures shall immediately taken by the Government to collect a part or whole of the tax in question.

In this case alcôhol or liquors containing alcohol may be distrained as security for payment of the tax.

ART. VIII.—No tax shall be imposed upon alcohol or liquors containing alcohol used as materials for the manufacture of alcohol or alcoholic liquors in one and the same factory.

Any person desiring to avail of the foregoing provision must have the quantity in koku verified at the time of manufacture in regard to alcohol or liquors containing alcohol to be used as materials.

ART. IX.—The quantity manufactured in koku shall be determined by inspection at the time of manufacture of alcohol or liquors containing alcohol, except in regard to alcohol or liquors containing alcohol already inspected as specified in the foregoing article.

In case it is impossible to conform with the foregoing clause on account of any violation of the regulations (on the part of the manufacturer) or other circumstances, the tax shall be levied by ascertaining the amount of the product in koku in regard to alcohol or liquors containing alcohol actually on hand, or other articles that may be taken as evidence.

ART. X.—The amount of alcohol or liquors containing alcohol inspected as specified in Article VIII. shall in the following cases, be regarded as the amount determined for taxation, and the tax shall be collected in accordance therewith :—

- (1) When the liquor has been assigned to other persons.
- (2) When it has been submitted to public sale.

- (3) When alcohol or liquor containing alcohol has been consumed for purpose other than that of manufacture.

ART. XI.—In case of the loss of alcohol or liquors containing alcohol consequence of natural calamity, koku tax may be foregone, except for such as has been removed outside the manufactory.

ART. XII.—Manufacturers of alcohol or liquors containing alcohol are not allowed to transfer, mortgage or consume or remove the same outside the factory, prior to inspection as to the amount of the manufacture in koku.

ART. XIII.—Manufacturers or sellers of alcohol or liquors containing alcohol are required to make precise entries in their account books with regard to the manufacture receipt, or delivery of the same.

ART. XIV.—The Revenue Officers are empowered to inspect, according to the provisions of ordinance, alcohol or liquors containing alcohol, books and documents relating to the manufacture, receipt, or delivery of the same which are held by manufacturers or sellers; buildings, plant, and materials and other articles necessary for the manufacture or sale, or to adopt other measures absolutely indispensable for purpose of control or supervision.

ART. XV.—Any manufacturer of alcohol or liquors containing alcohol without license shall be liable to a fine corresponding to five times the amount of koku tax. In no case, however, shall the amount in question fall below 50 *yen*.

ART. XVI.—When any manufacturer of alcohol or liquors containing alcohol is known to have evaded, or attempted to evade the imposition of the koku tax, by fraudulent or other dishonest proceedings, he shall be liable to a

fine of five times the amount of the koku tax in question. The penalty, however, shall under no circumstances be reduced to less than 30 *yen*.

ART. XVII.—In case any manufacturer of alcohol or liquors containing alcohol is found to have attempted to obtain exemption from the tax by the false representation of circumstances or by fraudulent statements, he shall be liable to a fine corresponding to five times the amount of the tax leviable upon the gross amount of manufacture in koku indicated in his application or report. In no case, however, shall the penalty fall below 30 *yen*.

ART. XVIII.—Violation of the prohibitory provisions of Article XII shall render the offender liable to a fine not less than 10 *yen* and not exceeding 100 *yen*.

ART. XIX.—Any manufacturer or seller of alcohol or liquors containing alcohol, who has concealed materials or books and documents, shall be liable to a fine not less than 10 *yen* and not exceeding 300 *yen*.

ART. XX.—When any manufacturer or seller of alcohol or liquors containing alcohol, is known to have made fraudulent entries in his books or false representations of facts, or fails to state particulars in regard to the manufacture, receipt, or delivery of the same, he shall be liable to a fine of from 3 *yen* to 30 *yen*.

ART. XXI.—Any person opposing, avoiding, or interrupting the Revenue Officials in the discharge of their duties shall be liable to a fine of from 3 *yen* to 30 *yen*.

In cases provided for in the Criminal Code the provisions thereof shall be applied.

ART. XII.—With regard to offences against these regulations those provisions of the Penal Code which relate to

non-prosecution, mitigation, aggravation, or concurrence of offences shall not be applied, except in the case of the 1st clause of Article LXXV. of the Code referred to.

ART. XXIII.—In case agents of manufacturers or sellers of alcohol or liquors containing alcohol, the head or members of their family, any person living with them, their employees, or any other person employed in their business are known to have violated the regulations, the manufacturers or sellers in question shall be punished.

ART. XXIV.—Any person who has discontinued the manufacture of alcohol or liquors containing alcohol, and his heirs or successors, shall be dealt with according to the provisions of these regulations if such discontinuance takes place prior to the payment of the entire tax.

ART. XXIV.—2. The law will be applicable to grape-wine and fruit-wine as far as the provisions only in Arts.V., XIII., XIV. and Arts. XIX. to XXIII. are concerned.

Persons engaged in the manufacture of grape-wine or fruit-wine without obtaining permission shall be punished by a fine ranging from 5 to 50 *yen*.

APPENDIX.

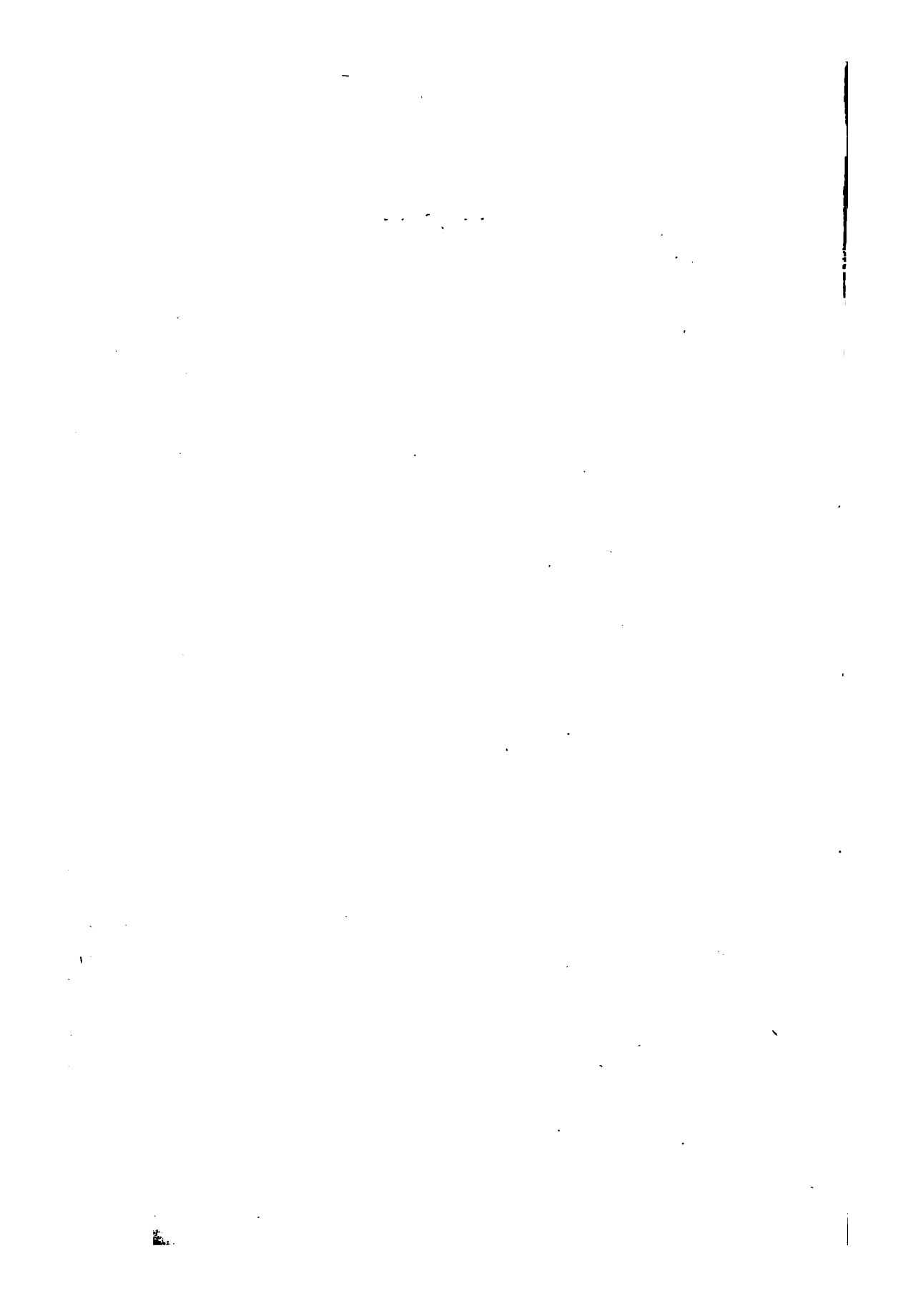
ART. XXV.—These regulations shall come into operation on October 1st in the 34th year of Meiji (1901). With respect to alcohol manufactured prior to that date, the former rate of taxation shall be applied.

ART. XXVI.—The Mixed Sake Tax Law is rescinded, but liquor prepared prior to the enforcement of these regulations shall be amenable to the said law.

ART. XXVII.—No alcohol or liquors containing alcohol manufactured in Formosa can be transported to a district

where these regulations are enforced, until the regulations in question or those prescribing the same rate of tax as is indicated in them are put into operation in the island mentioned. Offenders against this provision are liable to a fine corresponding to five times the amount of tax calculated at the rate specified in Article II. in proportion to the amount of manufacture in koku.

In no case, however, shall the penalty fall below 50 *yen*. The aforesaid alcohol or liquors containing alcohol shall be confiscated no matter to whom the same may belong.



IMPERIAL ORDINANCE NO. 165.

(PROMULGATED ON THE 23RD AUGUST, 1901.)

REGULATIONS RELATING TO THE OPERATION OF THE TAX LAW ON ALCOHOL OR LIQUORS CONTAINING ALCOHOLS.

ART. I.—A person wishing to manufacture alcohol or liquors containing alcohol shall send in an application for licence to the Taxation Office within whose jurisdiction the manufactory is located. In the application should be mentioned the place of manufacture and the kind of articles to be manufactured as well as the address and name or title of the applicant.

ART. I.—2. No permission of manufacturing alcohol or liquors containing alcohol will be given by a Taxation Office to an application corresponding to any of the following cases :—

1. When a manufactory is to be made at a place more than one *ri* distant from a city or town or from a place where a Taxation Office is located provided that the above rule shall not be applicable to cases where the Taxation Office consider that it is specially convenient for the manufacturing or for the purpose of control.
2. When an application for permission has been made by the offender of the Law relating to

the Tax of Alcohol and Liquors containing alcohol or this regulation or a head or member of his family, a person living with him, or employé or other subordinate or by a person considered by the Taxation Office unfit to grant a permission for the purpose of control.

ART. II.—By manufactory of alcohol or liquors containing alcohol is meant in all cases a manufactory which should be considered a single factory no matter it occupies a series of lots or not.

ART. III.—A person who has obtained a licence for the manufacture of alcohol or liquors containing alcohol must make for each manufactory a detailed drawing of land and buildings, list of vessels, apparatuses and machinery for manufacturing purposes and a written method of manufacturing alcohol or liquors containing alcohol and present them to the Taxation Office concerned prior to the commencement of the work. Provided that in case the kind of articles is changed it is not required to produce the drawings and list if no alterations are made in the place of manufacture and vessels, apparatuses and machinery.

When any change occurs in the particulars mentioned in the drawings or list in the foregoing clause a report shall be made on every occasion. The same rule shall apply in cases where the method of manufacture or the address or name or title of the manufacturer is changed.

ART. IV.—When a manufacturer of alcohol or liquors containing alcohol has presented the list mentioned in clause 1 of the foregoing article or made the report mentioned in clause 2 of the same article the Taxation Office concerned shall make an inspection of the vessels, apparatuses and machinery. The Taxation Office may, in this case, put

marks or brand on them numbers, quantity which vessels contain and other necessary matters.

No manufacturer is allowed to use the vessels, apparatuses, or machinery for the manufacture of alcohol or liquors containing alcohol unless after the inspection in the foregoing clause has been made.

ART. V.—Manufacturers of alcohol or liquors containing alcohol shall fix the time for commencing manufacture and report the fact beforehand to the Taxation Office concerned. The same rule shall apply to cases where the manufacture is to be suspended or re-commenced after suspension or where matters which have been reported are to be changed.

ART. VI.—When the business for manufacturing alcohol or liquors containing alcohol is succeeded the successor shall notify the fact to the Taxation Office concerned.

Any person who wishes to take transfer of the manufacturing business of alcohol or liquors containing alcohol, except in cases of succession, must send in to the competent Taxation Office an application for a permission of manufacturing the alcohol or liquors containing alcohol in accordance with Art. I. In this case the former manufacturer shall apply for the cancellation of his license according to the Art. V of the Law relating to the Tax of Alcohol and liquors containing Alcohol.

ART. VI.—2. When the manufacturer of alcohol or liquors containing alcohol desires to remove his manufactory he must make an application to the Taxation Office of a place to which the manufactory is to be removed and obtain its permission.

ART. VII.—When a manufacturer of alcohol or liquors containing alcohol intends to discontinue his business, an

application for the cancellation of the licence must be made to the Taxation Office concerned.

ART. VIII.—The alcohol or liquors containing alcohol which have been inspected in accordance with the provision of clause 2 of Art. VIII. of the Tax Law of Alcohol and Liquors containing Alcohol shall be stored in a manufactory separately from other alcohol or liquors containing alcohol.

ART. IX.—When the materials for alcohol or liquors containing alcohol are destroyed, lost or otherwise damaged the manufacturer shall forthwith report the fact to the Taxation Office concerned.

ART. X.—Persons desiring to apply for exemption from the tax on the quantity (in koku) manufactured in accordance with the provisions of Art. XI. of the Tax Law of Alcohol and Liquors containing Alcohol must make an application to that effect to the Taxation Office concerned immediately when the fact of loss occurs.

ART. XI.—Manufacturers of alcohol or liquors containing alcohol shall keep in their books the account of at least the following particulars ;—

- I. The kind and quantity of materials. In case where taken delivery of from other persons, the date of taking delivery and the names of persons making delivery.
2. The kind and quantity of materials used and the date on which they were used.
3. The kind and quantity of alcohol or liquors containing alcohol and the date of completion of manufacture.
4. The kind, quantity, value and date of delivery of alcohol or liquors containing alcohol delivered

to other persons and the names of persons to whom delivery was made.

In case of retail it is not required to mention the names of persons to whom delivery was made as provided for in No. 4 of the foregoing clause.

ART. XII.—Sellers of alcohol or liquors containing alcohol shall keep in their books the account of at least the following particulars :—

I. The kind, quantity and value of alcohol or liquors containing alcohol, of which delivery has been taken, the date of delivery and the names of persons taking delivery of.

2. The kind, quantity and value of alcohol or liquors containing alcohol, which has been sold, the date of sale and the names of persons to whom the sale was made. In case of retail it is not required to mention the names of persons to whom the sale was made as provided for in No. 2 of the foregoing clause.

ART. XIII.—The Revenue Officer shall from time to time proceed to manufactory or place of sale of alcohol or liquors containing alcohol and inspect alcohol or liquors containing alcohol, their materials, vessels, apparatuses and machinery or books and document.

ART. XIV.—The Revenue Officer may, if he deems it necessary for the purpose of control, put seals on vessels, apparatuses and machinery or materials for manufacturing purposes.

ART. XV.—If, in any of the following cases, the Revenue Officer finding it necessary has ordered to have an

approval obtained the manufacturer of alcohol or liquors containing alcohol must obtain the approval referred to:—

1. When fermentation liquid, or alcohol or liquors containing alcohol to be used as materials is to be replaced into other vessels.
2. When filtering, distilling or mixing is to be commenced.
3. When alcohol or liquors containing alcohol for materials are to be used or when the purposes for which they are to be used are changed.
4. When the residum, &c., of alcohol or liquors containing alcohol are to be removed outside the manufactory or used or mixed with other residum, &c.
5. When the vessels, apparatuses or machinery for manufacturing purposes are to be removed outside the manufactory no matter they belong to the manufacturer himself or not.
6. When alcohol or liquors containing alcohol are to be transferred from outside the manufactory to the inside.
7. When anything other than those mentioned in the preceeding paragraphs which is pointed out by the Revenue Officer is to be carried out.

ART. XVI.—Expunged.

ART. XVII.—No Revenue Officer is allowed to divulge to other persons any matter coming to his knowledge officially relating to the business of manufacturers or sellers of alcohol or liquors containing alcohol.

SUPPLEMENTARY RULES.

ART. XVIII.—Persons who have obtained a licence

for manufacturing alcohol or liquors containing alcohol in accordance with the Tax Law for Sake Brewing or Tax Law for the Manufacture of Mixed Sake (*Konseishu*) prior to the coming into operation of these regulations are not required to take the steps indicated in clause 1 in Art. I. and clause 1, in Art. III. of these regulations.

ART. XIX.—Clause 2 in ART. IV. of these regulations shall not be applicable to persons continually engaged in the manufacture of liquors containing alcohol from the time prior to the coming into effect of these regulations only at the time when the regulations shall have become operative.

Law relating to the Payment of a
Drawback for Exportation of
Alcohol, Shurui or other Liquors
containing the Alcohol.

(LAW No. 10.)

ART. I.—Any person who has exported abroad “Shurui,” Alcohol or Liquors containing Alcohol which the manufacturing tax has been imposed or beer which the beer tax has been imposed may, according to the determination of the Ordinance, apply to the Government for disbursement of money corresponding to the manufacturing tax or beer tax.

Such application, however, will not be entertained if made after the expiration of one year after export.

ART. II.—Any person desiring to obtain the payment according to the foregoing Art. must present at the Custom House of the place of export an application accompanied by following documents —

- (1) Certificate of payment of tax, issued by the Taxation Office having jurisdiction over the factory.
- (2) Export permit.
- (3) Document testifying to the landing of the goods in a foreign country. Provided that it may be restricted by the Ordinance.

ART. III.—Any person who has exported alcohol, sake, or other alcoholic liquors for which the taxes remain unpaid may present, as a substitute for certificate of payment of the tax mentioned in the foregoing article, a document affirming that security corresponding to the amount of tax has been deposited.

ADDITIONAL RULES.

ART. IV.—These regulations shall be enforced on and after the 1st October in the 34th year of Meiji, and be applied to alcohol, sake (all kinds), and other alcoholic liquors manufactured subsequently to that date.

ART. V.—Imperial Ordinance No. 54 of the 21st year of Meiji is rescinded. With regard, however, to alcohol, sake and other alcoholic liquors manufactured prior to the operation of these regulations, the Ordinance in question shall be applied,

IMPERIAL ORDINANCE NO. 166.

(PROMULGATED ON THE 23RD AUGUST, 1901.)

REGULATIONS RELATING TO THE OPERATION -OF LAW No. 10 ISSUED IN THE 34TH YEAR OF MEIJI (1901).

ART. I.—Persons wishing to apply for the delivery of a certificate showing that tax has been paid or security produced in connection with alcohol or “Shurui” (kinds of sake) and other liquors containing alcohol shall send in an application to the Taxation Office in the jurisdiction of which the manufactory is located. In the application should be mentioned the kind and quantity of such liquors and the percentage of pure alcohol contained therein, date of determination by inspection, place of manufacture and the address and name or title of the applicant.

ART. II. —A person desiring to produce a security equivalent in value to the amount of tax in connection with alcohol or “Shurui” and other liquors containing alcohol shall send in a document to the Taxation Office in the jurisdiction of which the manufactory is located. In the document should be mentioned the kind and quantity of such liquors and the percentage of pure alcohol contained therein, date of determination by inspection, place of manufacture, the kind and value of security and the fact that the security will be appropriated for payment of the tax in case of his failure to pay it.

ART. III.—The security shall be deposited either in money or appreciable bonds and the receipt of deposit shall be presented to the Taxation Office.

ART. III.—2. In case any person, regarding to the alcohol or “Shurui” and other liquors containing alcohol to be exported abroad, wishes to apply for the refunding of a sum of money according to Art. I. of Law No. 10 promulgated in the 34th year of Meiji, he must shipped it on board a vessel of registered tonnage of more than two hundred.

In case the aforesaid vessel called at a port of inland coast other than the port mentioned in the application of export, the refunding of a sum of money shall not be applied provided that if it is caused to a disaster of sea or unavoidable matter it is exempted.

ART. IV.—Persons wishing to apply for the refunding of a sum of money in accordance with the provisions of Art. I. of Law No. 10 issued in the 34th year of Meiji (1901) relating to alcohol or “Shurui” and other liquors containing alcohol, which are to be exported to foreign countries must mention at least in the application for making export the kind and quantity of such liquors, the percentage of pure alcohol contained therein, date of determination by inspection, place of manufacture and place to be exported and name of a vessel to be loaded and inland port where to be called at.

ART. V.—When the application in the foregoing Article is made the Custom-house shall examine and decide the kind and quantity of alcohol or of “Shurui” and other liquors containing alcohol and the percentage of pure alcohol contained therein.

ART. VI.—In the cases mentioned in Arts. I., II., IV. and V. it is not required to mention or examine and decide

the percentage of pure alcohol contained as far only as "Seishu" (refined sake), "Dakushu" (unrefined sake), "Shirozake" (white sake), "Mirin" (sweet sake) and beer are concerned.

ART. VII.—In case a person wishes, regarding to the alcohol, "Shurui" or other liquors containing alcohol which were discharged in Korea, to apply for the refunding of a sum of money according to the Art. I. of Law No. 10 promulgated in the 34th year of Meiji, additional documents mentioned in No. 3 of Art. II. of same Law must be the ones of which were either given by a consul or certified by him.

ADDITIONAL RULES.

These regulations shall be enforced on the date of the promulgation.

The Rules governing rebates on Alcohol used for Medical and Industrial purposes.

ART. I.—Any person undertaking the supply for medical and industrial purposes which were fixed by the Ordinance, of alcohol on which the *koku* tax are already paid, may apply to the Government according to the determination of the Ordinance for repayment of money corresponding to the amount of the tax paid, exclusively in cases in which over one *koku* of alcohol is to be used at one period with the sanction or consent of the Government.

On the expiration of one year after the consumption of the alcohol, the aforesaid application will not be entertained.

ART. II.—Regarding to the alcohol to be supplied for industrial purposes which was prescribed in the previous Article the Government may order its quality to be changed according to the determination of the Ordinance.

ART. III.—Any person desiring to have the payment made as specified in Article I. must present an application, accompanied by a document showing that the *koku* tax has been paid.

APPENDIX.

ART. IV.—(expunged).

ART. V.—Law No. 27 of the 31st year of Meiji is rescinded. With regard, however, to the repayment of

duties on alcohol on which the *koku* tax or import duties have been levied prior to the operation of these regulations, the Law in question shall be applied.

LAW RELATING TO THE TAXATION OF BEER.

ART. I.—Beer shall be subject to taxation according to this Law.

The word “beer” in this Law is held to mean those obtained after fermentation by using malt, hops and water as material and adding “bakushukobo” (yeast).

Besides those mentioned in the foregoing paragraph which obtained after fermentation by using rice as material to the extent of three-tenths of the weight of malt and adding “bakushukobo” (yeast).

ART. II.—All persons desiring to manufacture beer must obtain a license from the Government for each factory. In case of the discontinuance of manufacture application must be made to have the license withdrawn or cancelled.

ART. III.—The beer tax shall be collected from manufactures of beer at the rate of 7 *yen* per koku, according to the quantity manufactured.

ART. IV.—The beer tax must be paid in one sum within the month immediately following that in which the quantity manufactured is determined by the inspection which is held in each month. In case of discontinuance of manufacture the tax must be paid immediately.

ART. V.—In case any manufacturer of beer is found to have evaded or attempted to evade the tax levied upon it, measures shall be taken by Government to collect a part or

whole of the tax immediately. In this case, however, the beer may be distrained as security for payment of the tax.

ART. VI.—The quantity of beer manufactured in koku shall be determined by inspecting the capacity of the vessel in which it is contained at the time of manufacture.

In cases where it is impossible to conform to the above provision on account of the regulations being violated or from other circumstances, the tax shall be levied by ascertaining the quantity manufactured in koku with reference to beer actually on hand or to other articles of evidence.

ART. VII.—With regard to beer which has been lost in consequence of natural calamities, the tax may be cancelled. This provision, however, does not apply to beer removed outside the manufactory.

ART. VIII.—Manufacturers of beer are not allowed to assign, mortgage, consume, or remove it outside the manufactory prior to the inspection as to the quantity manufactured in koku.

ART. IX.—All manufacturers or sellers of beer are required to make precise entries in their account books with regard to the manufacture, receipt, or delivery of the same.

ART. X.—The revenue officials are empowered to inspect, according to provisions of this ordinance, the quantity of liquor held by each manufacturer, or seller of beer; the books and documents relating to the manufacture, receipt, or delivery of the same; the buildings, plant, materials, and other articles necessary for the manufacture or sale, or to adopt other measures necessary for the purposes of control or supervision.

ART. XI.—Any person manufacturing beer without receiving a license from the Government shall be liable to a

fine corresponding to five times the amount of the tax. In no case, however, shall the penalty fall below 50 *yen*.

ART. XII.—When any manufacturer of beer is known to have evaded or attempted to evade official inspection as to the quantity manufactured in koku by fraudulent means or other dishonest proceedings, he shall be liable to a fine of five times the amount of the tax. In no case, however, shall the amount fall below 30 *yen*.

ART. XIII.—In any case any manufacturer of beer is known to have secured or attempted to secure exemption from the tax by means of wilful misrepresentation of facts or by fraudulent process; he shall be liable to a fine corresponding to five times the amount of the tax leviable upon the quantity manufactured in koku indicated in his application or report. The penalty, however, shall under no circumstances be lower than 30 *yen*.

ART. XIV.—In any case of violation of the prohibitory provisions of Article VIII. on the part of a manufacturer of beer, a fine not less than 10 *yen* and not exceeding 100 *yen* shall be imposed.

ART. XV.—Any manufacturer or seller of beer who has concealed materials or account books shall be liable to a fine of not less than 10 *yen* and not exceeding 300 *yen*.

ART.—XVI.—In case any manufacturer or seller of beer is known to have made false entries in his books, or misrepresentations of facts, or failed to state particulars with regard to the manufacture, receipt, or delivery of the liquor, he shall be liable to a fine of from 3 *yen* to 30 *yen*.

ART. XVII.—Any person opposing, evading, or impeding the revenue officers in the discharge of their duties shall be liable to a fine not less than 3 *yen* and not more than 30 *yen*. In cases provided for in the Criminal Code, the provisions thereof shall be applied.

ART. XVIII.—With regard to offenders against this law, those provisions of the Penal Code which relate to non-prosecution, mitigation, aggravation, and concurrence of offences, shall not be applied, except in the case of the 1st clause of Article LXXV. of the Code referred to.

ART. XIX.—In case the agent of a manufacturer or seller of beer, the head or any member of his family, any person living with him, his employees, or any other person engaged in his business, is known to have violated this law, the manufacturer or seller shall be punished.

ART. XX.—Any person who has abandoned the manufacture of beer, and his heirs or successors, shall be dealt with according to the provisions of this law, in case of the payment of the tax has not been made.

ADDITIONAL RULES.

ART. XXI.—This Law shall be enforced on and after the 1st October in the 34th year of Meiji (1901).

ART. XXII.—If any person engaged in the manufacture of beer prior to the enforcement of this law presents a report to the Government in respect of each of his manufactories, within 10 days after the operation of the law, he shall be regarded as having obtained a license in accordance therewith on the date of the operation of the same.

IMPERIAL ORDINANCE NO. 171.

(PROMULGATED ON THE 23RD AUGUST, 1901.)

REGULATIONS FOR THE OPERATION OF THE BEER TAX LAW.

ART. I.—A person wishing to brew beer must determine a brewery and forward an application for license to the competent Taxation Office. In the application should be mentioned the address and name or title of the applicant.

ART. 1.—2. No permission of brewing beer shall be given by a Taxation Office to an application corresponding to any of the following cases :—

- (1) When a brewery is to be made at a place more than one *ri* distant from a city or town or from a place where a Taxation Office is located provided that the above rule shall not be applicable to cases where the Taxation Office considers that it is specially convenient for the brewing or for the purpose of control.
- (2) When an application for permission has been made by offender of the Law relating to the Taxation of Beer or this regulation or a head or member of his family, a person living with him or employee or other subordinate or by a person considered by the Taxation Office unfit to grant a permission for the purpose of control.

ART. II.—By beer brewery is meant in all cases the one which shall be considered a single brewery, no matter whether it covers a succession of lots or not.

ART. III.—Persons who have obtained a license for brewing beer shall make a detailed drawing of the ground and buildings of each brewery, list of vessels, apparatus and machinery for brewing and the written statement relating to the mode of brewing beer, and present them to the Taxation Office concerned prior to the commencement of business.

When any change occurs in matters mentioned in the drawing or list in the foregoing clause, a report to that effect shall be made at each time of such occurrence. The same rule shall apply to cases where the mode of brewing is altered or where the address, and name, or title of the applicant are changed.

ART. IV.—When a beer brewer has presented the list in clause 1 of the foregoing Article or made the report mentioned in clause 2 of the same Article, the Taxation Office concerned shall make an inspection of the vessels, apparatuses and machinery for brewing. The Taxation Office may, in this case, mark or brand on them numbers, the quantity which the vessels contain, and other necessary matters.

No brewers are allowed to use vessels, apparatus or machinery for the brewing of beer unless after the inspection in the foregoing clause has been made.

ART. V.—Brewers of beer shall fix the time for commencing brewing and a report to that effect shall be made beforehand to the Taxation Office concerned. The same rule shall apply to cases where the brewing is to be suspended or recommenced after suspension, or where matters which have been reported are to be changed.

ART. VI.—When the business of brewing beer is succeeded by other persons the successors shall make a report to that effect to the Taxation Office concerned.

Any person who wishes to take transfer of the brewing business of beer, except in cases of succession, must send in to the competent Taxation Office an application for a permission of brewing beer in accordance with Art. I. In this case the former brewer shall apply for the cancellation of his license according to the Art. II. of the Law relating to the Taxation of Beer.

ART. VI.—2. When the brewer of beer desires to remove his brewery he must make an application to the Taxation Office of a place to which the brewery is to be removed and obtain its permission.

ART. VII.—When a beer brewer intends to discontinue the business, an application for the cancellation of license shall be made to the Taxation Office concerned.

ART. VIII.—The official inspection of the quantity to be brewed shall be made at the time when filter is completed.

ART. IX.—If, during the process of brewing, the fermentation liquid is destroyed, lost, or otherwise sustained losses or damage, the brewer shall forthwith make a report to that effect to the Taxation Office concerned.

ART. X.—Persons desiring to apply for exemption from tax on the quantity brewed in accordance with Art. VII. of the Beer Tax Law must make an application to that effect to the Taxation Office concerned immediately when the fact of loss occurs.

ART. XI.—Brewers of beer must enter in their books at least the following matters:—

- (1) The kind and quantity of materials, in case when it is taken delivery of from other persons, the

date of taking delivery and the name of person making the delivery.

- (2) The kind and quantity of materials used and the date on which they were used.
- (3) The quantity of beer brewed and the date on which brewing was completed.
- (4) The quantity, value, and date of delivery of beer made to other persons and the name of persons to whom delivery was made.

In the case of retail, it is not required to mention the name of person to whom delivery was made as provided for in No. 4 of the forgoing clause.

ART. XII.—Sellers of beer must enter in their books at least the following matters :—

- (1) The quantity and value of beer taken delivery of, date of taking delivery, and the name of person making the delivery.
- (2) The quantity and value of beer sold, the date of sale, and the name of person to whom the sale was made.

In case of retail, it is not required to mention the name of person to whom the sale was made as provided for in No. 2 of the foregoing clause.

ART. XIII.—The Revenue Officer shall from time to time proceed to place where beer is brewed or sold and inspect beer, its materials, vessels, apparatuses, machinery or books and documents.

ART. XIV.—The Revenue Officer may, if he deems it necessary for the purpose of control, put seals on vessels, apparatuses and machinery for brewing purposes.

ART. XV.—If, in any of the following cases, the Revenue Officer finding it necessary has ordered to have an

approval obtained the brewer of beer must obtain the approval referred to :—

- (1) When malt juice is to be put into fermentation casks.
- (2) When fermented liquid is to be replaced into other vessels.
- (3) When beer is to be filtered.
- (4) When beer is to be again brewed by using beer residum.
- (5) When beer residum is to be removed outside the brewery or mixed with other residum.
- (6) When vessels, apparatuses, or machinery for the purpose of brewing are to be removed outside the brewery, no matter whether they belong to the brewer himself or not.
- (7) When beer is to be transferred from outside the brewery to the inside.
- (8) When anything other than those mentioned in the preceding paragraphs which is pointed out by the Revenue Officer is to be carried out.

ART. XVI.—(Expunged.)

ART. XVII.—No Revenue Officer is allowed to divulge to other persons any matters he has become officially acquainted with concerning the business of brewers and sellers of beer.

SUPPLEMENTARY RULES.

ART. XVIII.—Clause 2 of Art. IV. of these Regulations shall not be applicable to persons who have reported the brewing of beer in accordance with the provisions of Art. XXII. of the Beer Tax Law only at the time of the coming into operation of these regulations.

LAW FOR LEVYING TAXES UPON SUGAR.

ART. I.—Sugar, molasses, and syrup which are taken delivery of at a manufactory, Custom House, or Bonded Warehouse, with a view to providing the same for consumption in the interior, shall be subjected to a tax in accordance with these regulations.

ART. II.—Sugar, molasses, or syrup used as materials for manufacture of sugar shall be regarded as articles of consumption.

ART. III.—The rates of taxes for consumption are fixed as follows:—

Class I.—Sugar and molasses
which are below the Dutch
specimen No. 8 in respect
of colour 1.00 *yen* per picul.

Class II.—Sugar which is
above the Dutch specimen
No. 8 and below No. 15 in
point of colour 1.60 *yen* per picul.

Class III.—Sugar and syrup
above No. 15 and below No.
20 of the Dutch specimens
in respect of colour 2.20 *yen* per picul.

Class IV.—Sugar and syrup
containing ingredients of
colour in excess of the
Dutch specimen No. 20 2.80 *yen* per picul.

ART. IV.—The taxes above specified shall be collected at the time when the sugar, molasses, or syrup are taken delivery of at a Manufactory, Custom House, or Bonded Warehouse. But in case a suitable security is deposited with the Government, the collection of the taxes for consumption may be delayed for a period not exceeding six month. In such a case the Government may take in the specimen of the said sugar, molasses, or syrup.

When a person who has deposited the security in accordance with the provisions of the preceding clause does not pay the taxes within the specified period, the security shall be appropriated for payment of the taxes. Securities other than money shall be put up at public sale, so as to appropriate the same to cover the taxes for consumption as well as the expenses of sale. Any surplus left shall be returned to the depositor of the securities.

The nature of such securities shall be determined by Ordinance.

ART. V.—With regard to sugar, molasses, or syrup which are taken from a Manufactory, Custom House, or Bonded Warehouse, for some purpose other than that of submitting the same to consumption in the interior, security corresponding to the amount of the tax leviable for consumption must be deposited. The nature of such securities shall be determined by Ordinance.

When, in the case of sugar, molasses, or syrup for which security has been presented as prescribed above, no evidence or certificate can be produced showing that the same was exported abroad within six months from the time they were taken delivery of, the security shall be appropriated for payment of the taxes for the consumption in the interior. Securities others than money shall be put up at public sale, so as to appropriate the same to cover the taxes for con-

sumption as well as the expenses of sale. Any surplus left shall be returned to the depositor of the securities.

ART. VI.—No sugar, molasses, or syrup can be taken from a Manufactory, Custom House, or Bonded Warehouse, prior to payment of taxes for consumption, or the deposit of securities.

ART. VII.—Any person undertaking the manufacture of sugar, molasses, or syrup shall under no circumstances deliver the same to any other person or transport it beyond the precincts of the manufactory without permission of the Government, prior to the payment of the taxes or the deposit of securities.

ART. VIII.—Any persons engaging in the manufacture of sugar, molasses, or syrup must forward a report of the fact to the Government. This procedure must also be observed in the case of the abandonment of the process of manufacture.

ART. IX.—Manufacturers as well as sellers of sugar, molasses, or syrup are required to provide account books in which the quantity manufactured, received or delivered, shall be entered in retail.

ART. X.—Revenue Officers are empowered to inspect books and documents, relating to the manufacture, receipts or delivery of sugar, molasses, or syrup owned by manufacturers or sellers, or to examine their buildings, plant, material, and other articles necessary for the manufacture or sale, or to adopt other essential measures for exercising control.

ART. XI.—1. As to sugar and molasses which as materials of manufacturing sugar, syrup, or alcohol with the permission of the Government has been taken delivery from a manufactory, Custom House, or Bonded Warehouse, the consumption tax shall not be imposed on.

When sugar or molasses of foregoing paragraph is to be taken delivery, securities corresponding to the tax may cause to be deposited.

When a person does not manufacture sugar, syrup, or alcohol within six months after he had taken delivery of sugar or molasses of 1st paragraph, the consumption tax shall be collected. In case he has obtained a permission of the Government as it is lost on account of calamities it is excepted.

ART. XI.—2. Provisos of Arts. VI. and VII. shall not be applied correspondingly to a taking delivery or a delivery of sugar or molasses of foregoing Article.

ART. XII.—Offenders against Article VI. or VII. shall be liable to a fine corresponding to five times the amount of taxes leviable for consumption. In no case, however, shall the amount of the fine fall below 50 *yen*.

ART. XIII.—Any persons manufacturing sugar, molasses, or syrup without presenting a report to Government shall be liable to a fine of not less than 20 *yen* and not exceeding 200 *yen*.

ART. XIV.—Any manufacturer or seller of sugar molasses, or syrup, who has made fraudulent statement in account books, or presented false reports in regard to manufacture, receipt or delivery of the products, shall be punished with a fine of 3 to 30 *yen*.

ART. XV.—Any person refusing to obey, or attempting to evade, or obstruct the tax collectors in the discharge of their duties, shall be liable to a fine of not less than 3 *yen* and not exceeding 30 *yen*. Any case which comes under the express provisions of the Penal Code shall be dealt with in accordance with the Code.

ART. XVI.—With regard to offences committed against these regulations, those provisions of the Penal Code which

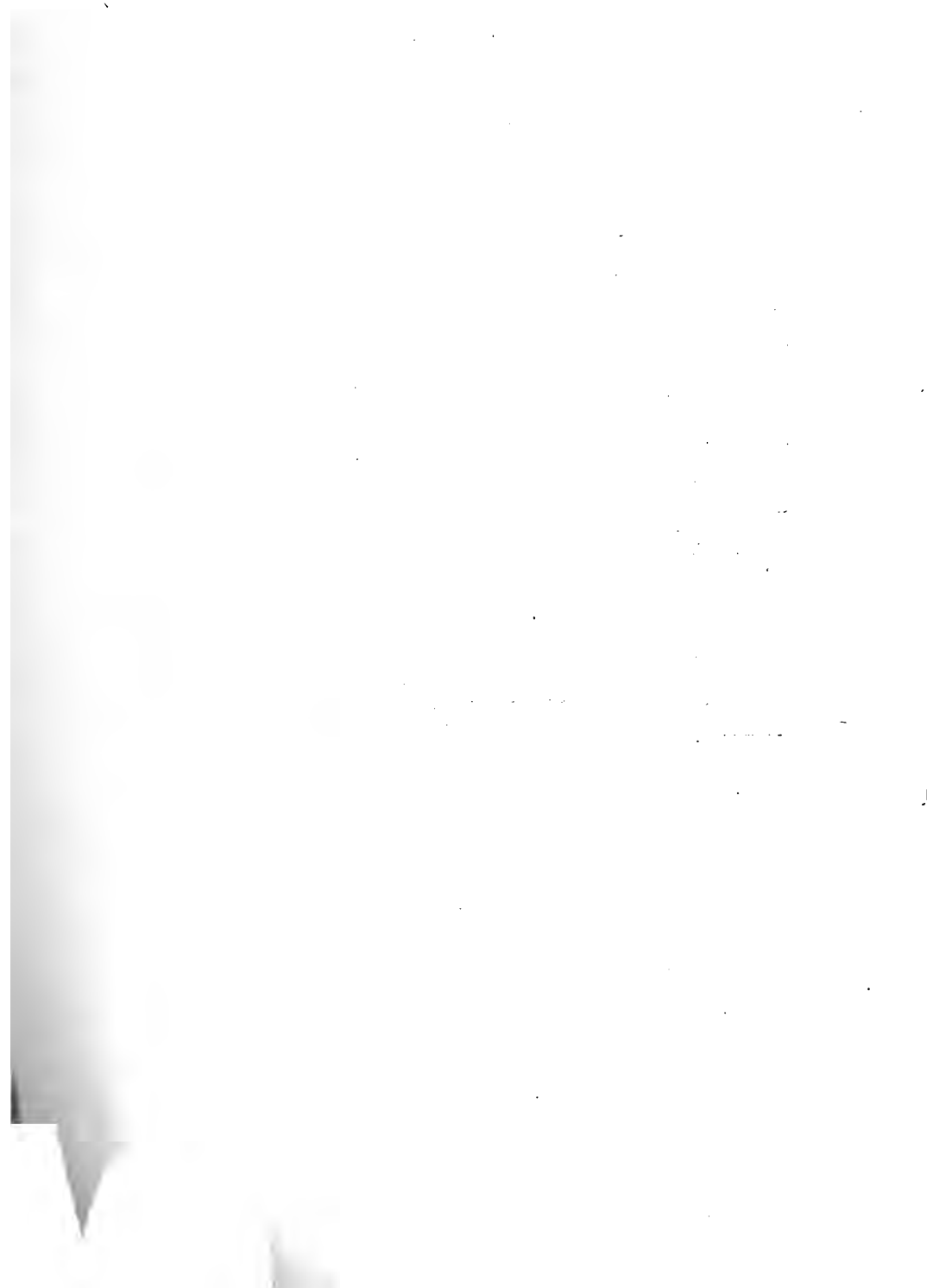
relate to non-prosecution, mitigation, aggravation, or concurrence of offences, shall not be applied, except in cases specified in the 1st clause of Article LXXV. of the Code referred to.

ART. XVII.—When the agent of a manufacturer or seller of sugar, molasses, or syrup, or a head or the members of the family of such manufacturer or seller, or any person living with him, or his employes, or any other person engaged in his business shall violate those regulations, the manufacturer or seller shall be dealt with as prescribed by law.

APPENDIX.

ART. XVIII.—These regulations shall be enforced on and after October 1st, in the 34th year of Meiji (1901).

ART. XIX.—Any person undertaking the manufacture of sugar, molasses, or syrup continuously from a time prior to the operation of these regulations, must report the fact to Government within one month from the enforcement of the Regulations. Violation of this provision shall render the offender liable to be dealt with according to Article XIII.



IMPERIAL ORDINANCE NO. 169.

(PROMULGATED ON THE 23RD AUGUST, 1901)

REGULATIONS FOR THE OPERATION OF THE SUGAR CONSUMPTION TAX LAW.

ART. I.—A person desiring to manufacture sugar, molasses and syrup, shall determine a place of manufacture and the kind of article to be manufactured and make report of that effect to the Taxation Office concerned. In the report should be mentioned the address and name or title of the manufacturer.

ART. II.—Manufactory is held to mean wherever to be considered a manufactory, no matter it covers a succession of lots or not.

ART. III.—When the Taxation Office concerned founding it necessary has given orders to present the plan of a sugar factory or the list of utensils, apparatuses and machinery for manufacturing purposes, the manufacturers of sugar, molasses, and syrup must present it.

ART. IV.—Manufacturers of sugar, molasses, and syrup shall fix the time for commencing manufacture and make a report beforehand to the Taxation Office concerned. The same rule shall apply to cases where the work is recommenced after suspension.

ART. V.—When any change occurs in matters reported in accordance with the provisions of Arts. I. and IV. or matters mentioned in plans or lists presented according to

Art. III., the fact shall be notified to the Taxation Office concerned on each occasion.

Art. VI.—When a manufacturer of sugar, molasses, and syrup intends to discontinue his business, a report to that effect shall be made to the Taxation Office concerned.

Art. VII.—The Revenue Officer shall proceed occasionally to the manufactory of sugar, molasses, or syrup and inspect sugar, molasses, or syrup, their materials, apparatuses and machinery for manufacture, or books and documents.

Art. VIII.—The Revenue Officer may, if he finds it necessary for the purpose of control, put seals on sugar, molasses, or syrup stored by the manufacturers or on storehouse, or apparatuses and machinery for manufacture.

Art. IX.—When a manufacturer of sugar, molasses or syrup wishes to transfer sugar, molasses or syrup outside the manufactory, he must obtain the approval of the Revenue Officer as to the kinds and weight of same and the place where it is to be transferred.

In the case of the foregoing clause if the Revenue Officer finds it necessary he may put seals on such sugar, molasses, or syrup or remove it under his escort to other places

Art. X.—Person intending to take delivery of sugar, molasses, or syrup from factory, Custom-House, or Bonded Warehouse shall distinguish one which is to be consumed in the Empire from one which is not, and the fact must be report to the Taxation Office concerned.

Art. XI.—Person desiring to have an application of the provisional clause of 1st par. of Art. IV. and 1st par. of Art. XI.—1. of the Sugar Consumption Tax Law shall make an application of that effect to the competent Taxation Office simultaneously with the report in the foregoing Article.

Person desiring to have an application of 1st par. of Art. XI.—1. of the Sugar Consumption Tax Law shall, at the time of foregoing par., make a report of kind and weight of sugar or molasses, place and time of taking delivery and kind to be manufactured with, place and time of the manufacturing.

Regarding to the sugar or molasses granted by a Revenue officer according to 1st par. of Art. XI.—1. of Sugar Consumption Tax Law the 2nd par. of Art. IX. shall be applied correspondingly.

ART. XII.—When the report in Art. X. is made, the Taxation Office concerned shall inspect and assess the class and the number of catties mentioned in Art. III. of the Sugar Consumption Tax Law and steps for collection shall be made on which consumption tax is to be collected at once and if security is required to be deposited, the amount of security to be deposited shall be settled.

ART. XIII.—The Revenue Officers may take steps themselves for receiving consumption tax at places only where the Treasury is not located.

Persons liable to pay tax may make payment of sugar consumption tax with revenue stamps only in case they will take delivery of class 1st or 2nd of sugar or molasses not more than 1,000 catties from a manufactory where no Treasury is located. In this case revenue stamps is to be put on the document in which the rate of sugar consumption tax has been determined by inspection and the stamps shall be cancelled.

ART. XIV.—The Revenue Officers may give a verbal notice of payment of tax.

ART. XV.—The kinds of securities to be deposited in accordance with the provisions of Arts. IV., V. and XI.—I. of the Sugar Consumption Tax Law are limited to money and negotiable bonds.

Persons wishing to deposit securities shall deposit those in the foregoing clause to the Treasury and present the receipt of the same to the Taxation Office concerned.

ART. XVI.—When the value of negotiable bonds has decreased, the Taxation Office concerned may cause the production of additional securities.

ART. XVII.—When a manufacturer of sugar, molasses, or syrup, Custom House or Bonded Warehouse is to make delivery of sugar, molasses, or syrup it is required to cause the person taking delivery to prove that the consumption tax for it has been paid or the securities has been deposited or the taking delivery without security has been granted.

ART. XVIII.—Persons desiring to apply for the release of securities produced in accordance with the provisions of Art. V. of the Sugar Consumption Tax Law must present to the Taxation Office concerned an application accompanied by the following documents :—

1. Export permit or other documents in place of it.
2. Import permit from a Custom-House in a foreign port of import, or other documents testifying to the landing of the goods in a foreign country.

ART. XVIII.—2. Person desiring to make an application for the release of security deposited according to Art. XI.—1. of Sugar Consumption Tax Law shall, adding to the application the document to prove the security has been deposited, apply to the Taxation Office where the security has been deposited.

When, in case of foregoing par., Taxation Office where an application to be made is differed of the Taxation Office where the manufactory is located, documents to prove the sugar, syrup or alcohol has been manufactured must be added.

ART. XIX.—When securities are to be sold by public auction in accordance with the provisions of clauses 2 of Arts. IV. and V. and clause 4 of Art. XI.—1. of the Sugar Consumption Tax Law, public notice to that effect shall be made and the goods must be sold after at least three days have expired from the first day on which public notice has been made.

ART. XX.—In the public notice mentioned in the foregoing article the address and name or title of the depositor of securities, kinds of bonds, amount of value, place and time of the public auction and other necessary matters shall be mentioned.

ART. XXI.—When consumption tax and expenses have been paid in full before carrying into effect of the sale by public auction, the sale in question will be suspended.

ART. XXII.—When there is any balance of money to be refunded to the depositor of securities in accordance with the provisional clause of par. 2 of Art. IV. and the provisional clause of par. 2 of Art. V. and par. 4 of Art. XI.—1. of the Sugar Consumption Tax Law such balance may be deposited.

ART. XXIII.—Sugar or molasses which has been taken as materials of manufacturing sugar, syrup or alcohol must be stored separately from other sugar or molasses.

ART. XXIV.—In case a person wishes to use the sugar or molasses which has been taken as materials of manufacturing sugar, syrup or alcohol he must get the inspection reporting it previously to a Revenue Officer.

ART. XXV.—When a person has completed the manufacture of sugar, syrup or alcohol of the foregoing article he must report within a proper period to the Revenue Officer the kind and weight of materials used and the kind and weight of manufactured,

ART. XXVI.—Manufacturers of sugar, molasses and syrup shall enter in their books at least the following matters :—

1. The kind and weight of materials. For those which are taken delivery from other persons, the date of taking delivery and the address and name or title of the person making the delivery.
2. The kind and weight of materials used and the date when they are used.
3. The kind and weight of sugar, molasses or syrup which has been manufactured and the date when it is manufactured.
4. The kind, weight and value of sugar, molasses and syrup delivered to other persons, the date of delivery and the address and name or title of the person taking the delivery.

ART. XXVII.—Sellers of sugar, molasses, and syrup shall enter in their books at least the following matters :—

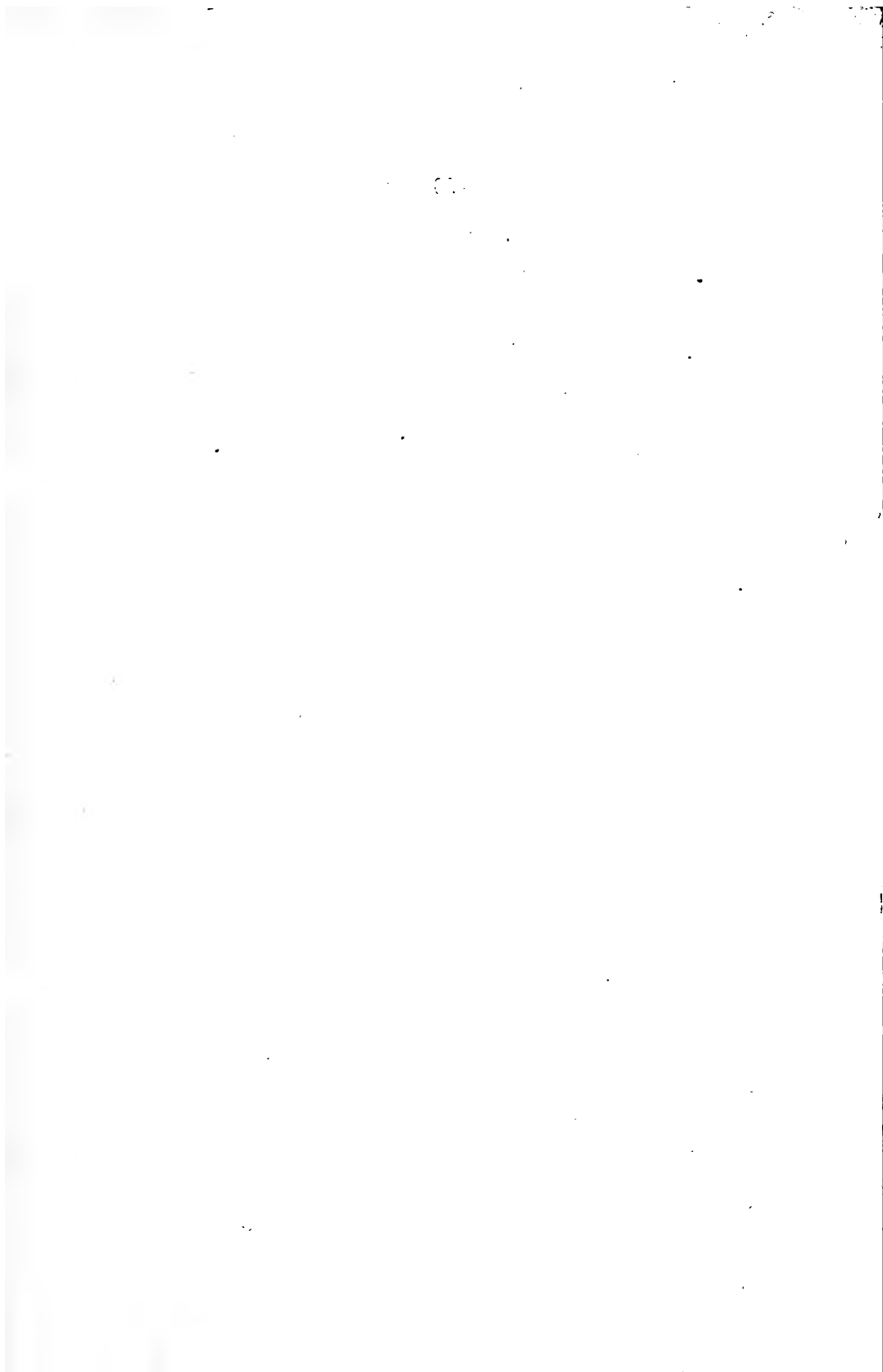
1. The kind, weight and value of sugar, molasses and syrup taken delivery of, the date of taking delivery and the address and name or title of the person making the delivery.
2. The kind, weight and value of sugar, molasses and syrup sold, the date of sale, and the address and name or title of the purchaser. In the case of retail it is not required to mention the address and name or title of the purchasers mentioned in No. 2 of the foregoing clause.

ART. XXVIII.—No Revenue Officer is allowed to divulge to other persons any matters he has become officially acquainted with concerning the business of manufacturers and sellers of sugar, molasses, and syrup,

ART. XXIX.—All business belonging to the Taxation Office in these regulations and regarding to sugar to be taken from Custom House or Bonded Warehouse will be transacted by the Custom House.

SUPPLEMENTARY RULES.

ART. XXX.—In case a report to be made to the Government in accordance with the provisions of Art. XIX. of the Sugar Consumption Tax Law the report must be made to the Taxation Office concerned in accordance with the provisions of Art. I.



REGULATIONS

RELATING TO THE

TAXATION OF SOY.

ART. I.—Any person wishing to manufacture soy (includes “Tamari”) must obtain the permission of the Government for each manufactory. In case the manufacture is to be discontinued, application must be made for the cancellation of the permission granted (revised by Law No. 25 issued in February of the 32nd year of Meiji).

ART. II.—Manufacturers of soy must pay a brewing tax at the following rates according to the number of koku brewed. Provided that the tax to be charged upon persons manufacturing soy only for their household use shall be one half the amount.

Rates of assessment of the brewing tax.

Soy2 *yen* for every koku of moromi.”

“Tamari ”2 *yen* for every koku manufactured.

ART. III.—(Expunged.)

ART. IV.—The tax must be paid according to the following periods. But in the case of discontinuance of the manufacture the tax shall be paid at the time of discontinuance,

1st period ending on 31st July.

For the tax on the number of koku inspected
and assessed between 1st January and 30th
April.

2nd period ending on 30th November.

For the tax on the number of koku inspected and assessed between 1st May and 31st August.

3rd period ending on 31st March of the ensuing year.

For the tax on the number of Koku inspected and assessed between 1st September and 31st December.

ART. V.—The application must be made to the proper authorities for the inspection and assessment for the number of koku manufactured, in the case of soy before its manufacture, and in the case of "Tamari" after its manufacture. In case the soy already inspected and assessed has been mixed with those not yet inspected and assessed the new assessment for the total number of Koku thus mixed up must be applied for.

ART. VI.—In case manufacturers of soy are in possession of soy not yet inspected and assessed at the time of the discontinuance of the manufacture they are required to apply to the proper authorities for the inspection and assessment for its quantity and pay a tax on the number of koku thus inspected and assessed. Provided that in case the said manufacturers sell or transfer the soy in question to any other manufacturers of soy they may receive on their application to the proper authorities, the inspection for the soy, and make the buyers and transferees receive the assessment prescribed in Art. V., and pay the tax according to the terms prescribed in Art. IV.

In case persons manufacturing soy at two or more manufactories abolish one manufactory or more, and remove the soy in it not yet inspected and assessed to other manufactories they must report the fact to the proper authorities, and receive the official inspection for the soy in question.

ART. VII.—If the soy is manufactured from soy the tax shall not be imposed on the latter which is used as material. (ditto).

ART. VIII.—Manufacturers of soy are not allowed to rent their manufactories to any other persons not engaging in the same business for the purpose of manufacturing soy.

ART. IX.—Manufacturers of soy may not carry out the soy not yet inspected and assessed from their factories, except when it is necessary on account of unavoidable causes such as the repairing of the said factories, etc., and after a report has been made on the fact to the proper authorities.

ART. X.—Manufacturers of soy are not allowed to sell, lend or transfer to any other party, or use themselves the soy not yet inspected and assessed, except in cases coming under the proviso attached to Art. VI.

ART. XI.—In case the soy already inspected and assessed has been spoiled within the term of payment of the tax on account of natural calamities and any other unavoidable causes it shall be lawful for manufacturers to report the fact to the proper authorities, receive the official inspection, and apply for the exemption of a tax.

ART. XII.—Manufacturers of soy shall make entries in their books of the particulars relating to their business.

ART. XIII.—For soy exported to foreign countries a drawback shall be granted under the condition that the exporter receives inspection for the soy at the Custom House at the exporting port before its exportation and produces afterwards to the same Custom House the landing permit of the Custom House at the importing port or any other documents proving the importation of the soy, provided with an official seal by the Japanese Consul at the same port. The rate of the said drawback shall be fixed by the Minister of

Finance. In case, however, the soy for which the drawback has been paid, is imported again into our country, an amount of money corresponding to the drawback shall be repaid to the Custom House at the port into which soy is imported.

ART. XIV.—The whole amount of soy brewed by manufacturers of soy, even if it is brewed either in behalf of other persons or for the purpose of a household use, shall subject to these regulations.

Manufacturers of soy are not allowed to manufacture soy for their household use at a place outside of their manufactory.

ART. XV.—(Expunged.)

ART. XVI.—The soy which has been manufactured for the purpose of a household use can not be sold to other party.

ART. XVII.—The proper officer shall inspect the manufactories, storehouses or any other places belonging to manufacturers of soy, the quantity of soy manufactured, materials to be used for the brewing purposes or books relating to the business. In this case the said officer is required to bring with him a ticket certifying his capacity.

ART. XVIII.—If the proper officer recognizes or considers that there have been some offences against these regulations, he may appear at the spot and take steps necessary for the investigation of evidences. In this case the said officer is required to bring with him a ticket certifying his capacity.

ART. XIX.—In case person who has manufactured soy without obtaining permission he shall be liable to a fine not less than 5 *yen* and not exceeding 50 *yen*. Moreover the tax prescribed in Art. II. shall be imposed on soy thus manufactured according to the number of *koku*. (ditto.)

The tax of the preceding clause must be paid at once.

ART. XX.—When manufacturers of soy have concealed soy brewed, they shall be liable to a fine corresponding to three times the amount of tax to be imposed on the number of koku thus concealed.

Any person who has committed a breach of the provisions of Art. X. or the 2nd clause in Art. XIV. shall be punished under the preceding clause. (ditto.)

ART. XXI.—Persons who have not received the inspection and assessment prescribed in Art. V. and Art. VI., or those who have committed a breach of Art. VIII., Art. IX. and Art. XVI., or made false entries in their books for the purpose of evading a tax shall be liable to a fine not less than 3 *yen* and not exceeding 30 *yen*. With regard to offenders against Art. XVI. the brewing tax prescribed in Art. II. shall be imposed, besides the fine, on the total quantity of the soy. (ditto.)

The tax of the preceding clause must be paid at once.

ART. XXII.—Persons who have not received the inspection prescribed in Art. VI. or those who have neglected to make entries in their books shall be liable to a fine not less than 2 *yen* and not exceeding 20 *yen*. (ditto.)

ART. XXIII.—(Expunged.)

ART. XXIV.—With regard to offenders against these regulations those provisions of the Penal Code which relate to non-prosecution, mitigation, aggravation, or concurrence of offences shall not be applied.

ART. XXV.—If families of manufacturers of soy, or the employees are known to have violated these regulations, the manufacturers in question shall be punished.

In case manufacturers of soy under sixteen years of age, or those who are insane, idiot or dumb have violated these

regulations the guardians of the said manufacturers shall be punished.

ART. XXVI.—The detailed rules for the execution of these regulations shall be fixed by the Minister of Finance.

ART. XXVII.—These regulations shall come into operation on and after the 1st September in the 21st year of Meiji (1888).

SUPPLEMENT.

ART. XXVIII.—These regulations will not be enforced for the time being in Okinawa Ken, the Ogasawara Islands and the Seven Islands of Izu. Provided that persons manufacturing soy to be transported to a district where these regulations are enforced shall subject to these regulations.

SUPPLEMENT TO LAW NO. 25 ISSUED IN FEBRUARY OF THE 32ND YEAR OF MEIJI (1899).

This law shall come into operation on and after the 1st March of the 32nd Year of Meiji (1899). To soy inspected and assessed at the time subsequent to the date referred to this law shall be applied irrespective of the time the brewing has been commenced.

Any person who has obtained a license for manufacturing soy at the time of the coming into force of this law shall be regarded as having obtained a permission for its manufacture in accordance therewith.

Persons who have been manufacturing soy for their household use at the time when this law comes into force shall report the actual quantity of soy brewed to the Government on or before the 20th March of the 32nd year of Meiji (1899). Provided that as far as the 32nd year of Meiji is concerned the limit of the number of koku prescribed in 2nd clause in Art. I. shall be set down by calculating only the quantity of soy brewed after the coming into force of this law.

PATENT MEDICINE REGULATIONS.

CHAPTER 1.

ART. I.—The dealer of Patent medicines mentioned in these regulations mean a person who compounds the medicines, or sells them imported from foreign countries (revised by Law No. 14 of February of the 33rd year of Meiji).

ART. II. A person wishing to sell a patent medicine shall present application to the Prefectural Office under the control of which he is placed setting forth the quantities of its ingredients, the method and quantity of taking it, its merit, and his name, domicile, status and obtain a license; provided in case a person who got the permission is to compound a patent medicine in two or more places, or import a foreign medicine in two or more places the application for license shall be made to the respective office to the place concerned (revised by the same Law).

ART. III.—The Prefectural Office which has received such application shall examine the same and if there is any ingredient, weak or powerful, that is likely to cause accident in course of handling or that which interferes with the control of poisons and dangerous medicines the application shall not be granted.

ART. IV.—In case a person wishes to alter the quantities of ingredients of a medicine, the method and quantity of taking it, and to introduce an alteration in the paper describing its merits a report to that effect shall be made and obtain a new license by returning the old one.

The same rule applies in cases where the quantities of ingredients of a foreign medicine, for the importation and selling of which the license had been obtained, the method and quantity of taking it, or the proper setting forth its merits was altered in a foreign country, and a person wishes to import and sell the said medicine (revised by the same Law).

ART. V.—In case a person wishing to retail a patent medicine and has obtained the consent of its original dealer the application shall be forwarded to the Prefectural Office mentioning his name, domicile, and status together with copies of the license of the original dealer and of the agreement concluded between them and a license shall be obtained.

ART. VI.—The dealer of a patent medicine and its retailer shall post up a sign of license at their shops.

ART. VII.—When the original dealer of a patent medicine or its retailer wishes to make peddling himself or to send out persons for peddling, the matter shall be reported to the Prefectural Office and a license must be carried when any one goes about for business.

ART. VIII.—(Repealed).

ART. IX.—(Repealed).

ART. X.—When a patent medicine is found to be an injurious article as provided in Art. III. of the Law for compounding medicines or the dealer is making the quality of his medicine inferior, or he is importing and selling a foreign patent medicine the quantity of which has been made inferior, his license shall be forfeited and its sale prohibited (revised by Law No. 14).

ART. XI.—When the original dealer of a patent medicine discontinues business or its sale is prohibited, its retailers or peddlers shall not be allowed to sell the medicine.

ART. XII.—When a license is lost, stolen, or damaged by fire or water, report describing the facts of the case shall be forwarded to the Prefectural Office and a new license obtained.

ART. XIII.—A person wishing to transfer his license to another party shall present application to that effect to the Prefectural Office countersigned by both parties and obtain the change of the registration.

ART. XIV.—When the business of the dealer of a patent medicine or of a retailer is succeeded by his successor the matter shall be reported to the Prefectural Office and the change of the registration obtained.

ART. XV.—When the business of a dealer of a patent medicine is discontinued or prohibited, his license and that of the retailer shall be returned to the authorities.

CHAPTER II.

ART. XVI.—The dealer of a patent medicine shall pay the following tax and license fee :—

Business tax per annum 2 *yen* for each medicine.

License fee 20 *sen* for each copy.

Provided that in the case of receiving a license according to the proviso attached to Art. II. the above mentioned tax and fee shall be paid for each place.

ART. XVII.—When a license is lost, stolen or damaged by fire or water and an application for a new license is made, half the sum of the fee shall be paid.

ART. XVIII.—The tax shall be paid in two instalments every year, that is, the tax for first half of a year on or before January 31st, and that for the second half on or before July 31st. License fee shall be paid the Prefectural Office every time.

ART. XIX.—A whole year's tax shall be paid when license was obtained before June and that of half year when it was obtained after July. In the event of the discontinuance of business after July a whole year's and when before June half year's tax shall be paid.

Provided that when the discovery of an injurious article mentioned in Art. X. is made, the tax shall be charged according to the actual months during which the business was carried on.

CHAPTER III.

ART. XX.—When a person makes peddling or causes others to peddle without a license or by borrowing it, or a person who lends it, such license shall be forfeited and sentenced to the penalty of five *yen* for each medicine.

ART. XXI.—When a person makes retail of a patent medicine without or by borrowing a license or causes others to retail without license or a person lends it, such license and medicine shall be forfeited and sentenced to a penalty of ten *yen* for each medicine.

ART. XXII.—A person making an alteration or amendment in the quantities of ingredients of a medicine, in the method of taking it, in the paper setting forth its merits, etc. or importing and selling a foreign patent medicine, without obtaining a license prescribed in Art. IV., or any one who deceives people by means of absurd statement shall be liable to a penalty of more than 10 *yen* and not exceeding 25 *yen* for each medicine and his license and medicine shall be forfeited (revised by Law No. 14).

ART. XXIII.—Any person who deals in medicine without a license, any dealer who causes a retailer to compound his medicine, or a retailer who compounds a medicine himself shall be liable to a penalty of more than 25 *yen* and not

exceeding 50 *yen* for each medicine and the medicine and the proceeds from the sale of the same shall be forfeited.

ART. XXIV.—A person who forges any license or offers for sale by counterfeiting a patent medicine of another person shall be liable to a penalty of more than 50 *yen* and not exceeding 100 *yen* for each medicine and the medicine and the proceeds from the sale of the same shall be forfeited.

ART. XXV.—Any dealer who secretly compounds poison or imports and sells a foreign patent medicine in which poison has been compounded, shall be liable to a penalty of more than 100 *yen* and not exceeding 500 *yen* and his license, medicine, and the proceeds from the sale of the same shall be forfeited (revised by the same Law).

ART. XXVI.—Any person who discovers the offenders mentioned in the foregoing articles and reports it to the authorities shall be given as reward half the sum of the penalty to which an offender is sentenced when facts of the case are proved.

REGISTRATION FEES LAW.

LAW NO. 27, MARCH 29TH YEAR OF MEIJI (1896.)

ART. I.—Registration fees shall be imposed and collected in accordance with this law.

ART. II.—With regard to the registration of immovable property, fees shall be paid according to the undermentioned classification.

- (1) Acquisition of ownership by legal succession to a house, $\frac{5}{1000}$ of the value of immovable property.
 - (2) Acquisition of ownership by a succession to a house other than specified in No. 1, and by succession to an estate left by a deceased person, $\frac{5}{1000}$ of the value of immovable property.
 - (3) Acquisition of ownership by will, donation and otherwise, without consideration, $\frac{4}{1000}$ of the value of immovable property.
- In case Jinsha, (sacrificial place) Jiin. (temple) shrines, Buddhism chapel and associations or foundations which were established according to the Art XXXIV. of the Civil Code have acquired the ownership by act *inter vivos*, $\frac{1}{1000}$ of the value of immovable property.
- (4) Acquisition of ownership from cause other than specified in No. 1, 2 and 3, $\frac{2.5}{1000}$ of the value of immovable property.
 - (5) Preservation of ownership obtained formerly, $\frac{2}{1000}$ of the value of immovable property.

(6) Allotment of co-ownership of property, $\frac{1}{1000}$ of the value of immovable property which obtained by allotment.

(7) Acquisition of perpetual superficies, $\frac{25}{1000}$ of the value of immovable property.

(8) Acquisition of superficies and emphyteusis :—

For a period not exceeding 10 years, $\frac{2}{1000}$ of the value of immovable property.

For a period not exceeding 20 years, $\frac{3}{1000}$ of the value of immovable property.

For a period not exceeding 30 years, $\frac{4}{1000}$ of the value of immovable property.

For a period above 30 years, $\frac{5}{1000}$ of the value of immovable property.

For an unlimited period, $\frac{5}{1000}$ of the value of immovable property.

In the case of transfer of rights to others, any portion of the period already passed shall be subtracted from the whole term, and the fee for registration shall be calculated on the remaining portion of the term.

(9) Acquisition of right as to hiring :—

For a period not exceeding 10 years, $\frac{1}{1000}$ of the value of immovable property.

For period more than 10 years, $\frac{2}{1000}$ of the value of immovable property.

For an unlimited period, $\frac{1}{1000}$ of the value of immovable property.

In case the right has been transferred to others, the time that has already passed shall be subtracted from the whole term, and fees shall be collected for the remaining portion of the term.

- (10) Acquisition of Easement, $\frac{1}{1000}$ of the value of a dominant tenement.
- (11) Creation of hereditary property of nobles, $\frac{3}{1000}$ of the value of an immovable property.
- (12) Preservation or acquisition of preferential rights, $\frac{6}{1000}$ of the amount of obligation, or the estimated amount of expenditure in connection with works undertaken upon an immovable.

If the value of an obligation is not stated or if the value of a property which constitutes the subject of preferential right is less than amount of obligation the value of such property shall be regarded as the amount of obligation.

- (13) Acquisition of pledge or mortgage, $\frac{6}{1000}$ of the amount of obligation.

If an obligation is not mentioned or if the value of a property which constitutes the subject of pledge or mortgage is less than the amount of obligation, the value of such property shall be regarded as the amount of the obligation.

- (14) Application for the sale of property by public auction, or for compulsory supervision of property, $\frac{6}{1000}$ of the amount of obligation.

In case the value of the properties to be submitted to public auction or compulsory supervision is less than the amount of the obligation, the price of such property shall be regarded as the obligation.

- (15) Temporary seizure or disposal of property, $\frac{4}{1000}$ of the amount of obligation.

If the value of properties for which steps are to be taken for temporary seizure or disposal is less than the amount of the obligation, the value of such property shall be regarded as the amount of obligation.

- (16) Seizure of obligation guaranteed by security, $\frac{6}{1000}$ of the amount of obligation.

If the value of the property to be seized is less than the amount of the obligation, the value of such properties shall be regarded as the amount of the obligation.

(17) Division of properties acquired by inheritance :—

For ownership, 1000 of the value of an immovable property.

For rights other than that of ownership, 1000 of the value of an immovable property.

(18) The restoration of registration on demand, or application, 20 *sen* for each immovable property.

(19) Temporary registration, 20 *sen* for each immovable property.

(20) (Expunged).

(21) Supplementary registration, 10 *sen* for each immovable property (revised by Law No. 26 of April of the 34th year of Meiji).

If the amount of fee in each case exceeds 30 *sen*, the fee shall be 30 *sen*.

(22) Renewal, alteration, or withdrawal of registration, 10 *sen* for each immovable property (revised by Law No. 26).

If the amount of fee in each case exceeds 30 *sen*, the fee shall be 30 *sen*.

In the case stated in Nos. 1, 2, 3 and 4, if acquired property is co-ownership, then the fee shall be correspond with the amount secured by them.

ART. III.—With regard to the registration of vessels, fees shall be paid according to the following classification :—

(1) Acquisition of ownership by legal succession to a house, 1000 of the value of a vessel.

(2) Acquisition of ownership by a succession to a house other than specified in No. 1, or by

succession to an estate left by a deceased person,
 $\frac{3}{1000}$ of the value of a vessel.

(3) Acquisition of ownership by will, donation and otherwise without consideration, $\frac{20}{1000}$ of value of a vessel.

(4) Acquisition of ownership from cause other than specified in Nos. 1, 2 and 3, $\frac{15}{1000}$ of the value of a vessel.

(5) Preservation of ownership obtained formerly, $\frac{1}{1000}$ of the value of a vessel.

(6) Acquisition of right as to hiring:—

For a period not exceeding 10 years, $\frac{1}{1000}$ of the value of a vessel.

For a period more than 10 years, $\frac{2}{1000}$ of the value of a vessel.

For an unlimited period, $\frac{1}{1000}$ of the value of a vessel.

In the case the right has been transferred to others, the time that has already passed shall be subtracted from the whole term, and fees shall be collected for the remaining portion of term.

(7) Acquisition of pledge or mortgage, $\frac{6}{1000}$ of the amount of obligation.

If the value of an obligation is not stated or if the value of a property which constitutes the object of pledge or mortgage is less than the amount of obligation, the value of such property shall be regarded as the amount of the obligation.

(8) Application for the sale of properties by public auction, $\frac{6}{1000}$ of the amount of obligation.

If the value of property to be submitted to public auction is less than amount of the obligation, the value of the properties shall be regarded as the amount of the obligation.

- (9) Temporary seizure or disposal of properties, ³~~1000~~ of the amount of obligation.

If the value of properties to be temporary seized or disposed of is less than the amount of obligation, the value of such properties shall be regarded as the amount of the obligation.

- (10) Seizure of obligation guaranteed by security, ⁶~~1000~~ of the amount of obligation.

If the value of properties to be seized is less than the amount of obligation, the value of such property shall be regarded as the amount of obligation.

- (11) The restoration of registration on demand, or application, 20 *sen* for each vessel (revised by Law No. 26).

- (12) Temporary registration, 20 *sen* for each vessel (ditto).

- (13) (Expunged).

- (14) Supplementary registration, 10 *sen* for each vessel (ditto).

If the amount of fee in each case exceeds 30 *sen*, the fee shall be 30 *sen*.

- (15) Renewal, alteration, or withdrawal of registration, 10 *sen* for each vessel (ditto).

If the amount of fee in each case exceeds 30 *sen*, the fee shall be 30 *sen*.

In the case stated in Nos. 1, 2, 3 and 4, if acquired property is co-ownership, then the fee shall be correspond with their amount secured.

ART. III.—2 Any person desiring to have registered in the original book of railway mortgage must pay fees as specified below :—

- (1) Acquisition of Mortgage, 1000 of the amount of obligation.
- (2) Application for compulsory sale of property by public auction, or for compulsory supervision of property, 1000 of the amount of obligation.
- (3) Renewal, alteration, or withdrawal of registration, 2 *yen* for each case.

ART. III.—3 Any person desiring to have registered in the registration book of foundation of factory must pay fees as specified below ;—

- (1) Acquisition of mortgage, 1000 of the amount of obligation.
- (2) Application for compulsory sale of property by public auction, or for compulsory supervision of property, 1000 of the amount of obligation.
- (3) Temporary seizure or disposal of property, 1000 of the amount of obligation.
- (4) Renewal, alteration, or withdrawal of registration, 2 *yen* for each case.

ART. III.—4 Any person desiring to have registered in the registration book of foundation of mining must pay fees as specified below :—

- (1) Acquisition of mortgage, 1000 of the amount of obligation.
- (2) Application for compulsory sale of property by public auction, or for compulsory supervision of property, 1000 of the amount of obligation.
- (3) Temporary seizure or disposal of property, 1000 of the amount of obligation.
- (4) Renewal, alteration, or withdrawal of registration, 2 *yen* for each case.

ART. IV.—Any person desiring to have his vessels registered in the Shipping List must pay fees as specified below :—

- (1) For new registration, 50 *sen* for every ten tons.
- (2) For transfer of registry, 10 *sen* for every ten tons.
- (3) For withdrawal of registration, 5 *sen* for every ten tons.
- (4) For alteration in specific items of registration, 10 *sen* for each vessel.

The capacity of vessels shall be calculated on the basis of their gross tonnage, fractions of ten tons being counted as ten tons.

In case of vessels the capacity of which is calculated in koku, every 100 koku shall be counted as ten tons.

ART. V.—If any of the following items are to be registered in the Tochidaicho (cadastre) the proprietors of land are required to pay fees as specified below :—

- (1) New registration, $\frac{20}{1000}$ of the legal value of land.
- (2) Settlement of the legal value of land, $\frac{10}{1000}$ of the value of land.
- (3) Alteration in the legal value of land, $\frac{10}{1000}$ of the legal value of land.
- (4) Kaikon (to change the land by cultivation from second class to first class of land), $\frac{10}{1000}$ of the legal value of land.
- (5) Grants of hoeing term to a person who make Kaikon, $\frac{10}{1000}$ of the legal value of land.
- (6) Grant of a term for the maintenance of the same legal value of land, $\frac{10}{1000}$ of the legal value of land.
- (7) Prolongation of period for exemption from tax

on newly cultivated land, $\frac{10}{1000}$ of the legal value of land.

- (8) prolongation of a hoeing term and of a term for the maintenance of the legal nature of land, $\frac{10}{1000}$ of the legal value of land.
- (9) Grant of a term for reduced valuation of the land, $\frac{1}{1000}$ of the legal value of land.
- (10) Alteration of the legal value of land according to Article XXII, of Land Tax Law, $\frac{10}{1000}$ of the legal value of land.
- (11) Restoration of the former value of land, $\frac{1}{1000}$ of the legal value of land.

Land of which the legal value is not settled as mentioned in this Article, shall be determined at the rate of the value of similar land in the neighbourhood.

ART. VI.—In the case of registration of commercial companies, or other juridical person, working for profit, fees shall be paid as specified below. In the case specified in Nos. 1, 3, 6 and 9, however, the fee shall be 10 *yen*, though it does not exceed 10 *yen*.

- (1) For the establishment of an ordinary partnership or limited partnership, $\frac{3}{1000}$ of the value of the contributions to be made in property.
- (2) For the increase of capital or funds in an ordinary partnership or limited partnership, $\frac{3}{1000}$ of the value of the increase of the contributions to be made in property.
- (3) The formation of a joint stock company, $\frac{4}{1000}$ of the paid up capital.
- (4) Increase of capital for a joint stock company, $\frac{4}{1000}$ of the increased capital paid up.

- (5) Payment of shares of a joint stock company after the first instalment, 1000 of the amount of shares paid in each case.
- (6) Formation of a joint stock limited partnership, 1000 of the payments made on shares and of the value of the contributions made in property, other than payments on shares.
- (7) Increase of capital for a joint stock limited partnership, 1000 of the payments made on shares for such increase and of the value of the contributions made in property, other than payments on shares.
- (8) Payment of shares for a joint stock limited partnership after the second instalment, 1000 of the amount of shares paid in each case.
- (9) Formation of companies by amalgamation or reconstruction of organization, 1000 of paid up capital by shareholders and of the value of the contributions made in property, other than payments on shares.
- (10) Increase of capital of a company through amalgamation, 1000 of the increased capital paid up by shareholders and of the value of the contributions made in property, other than payments on shares.
- (11) Issue of debentures, 1000 of the whole amount of the debentures.
- (12) Establishment of branch offices, 10 yen for each place.
- (13) Removal of main or branch offices, 5 yen for each case.
- (14) Appointment of a manager or extinction of a right of agency, 5 yen in each case.

17. Alteration, extinction and abolition of facts registered, 5 *yen* in each case.

Any facts newly registered in accordance with the regulations for operation of the Commercial Code shall be regarded as coming under the head of "alteration of registration."

18. Renewal or withdrawal of registration, 5 *yen* in each case.

19. Dissolution, 3 *yen* in each case.

- (15. Appointment, discharge, or alteration, of Liquidators, 1 *yen* in each case.

- (19. Conclusion of Liquidation, 1 *yen* in each case.

If registration is made for any of the above items in the district where branch offices exist, a fee of one *yen* shall be paid for each item.

In the case of registration of any trust having the status of a juridical person (*Zaidan Hozin*) or an association having the status of a juridical person (*Shadan Hozin*) and not working for profit, fees must be paid as classified below :—

- (1) Creation of juridical person (together with registration of those regarded as juridical person by virtue of the law for the operation of Civil Code), 5 *yen* in each case.
- (2) Establishment of an office after the creation of a juridical person, 3 *yen* in each case.
- (3) Removal of each office, 2 *yen* in each case.
- (4) Alteration, extinction or abolition of facts registered, 1 *yen* in each case.
- (5) Renewal, or withdrawal of registration, 1 *yen* in each case.
- (6) Dissolution, 50 *sen* in each case.
- (7) Appointment, discharge or alteration of liquidators, 50 *sen* in each case.

(8) Conclusion of liquidation, 50 *sen* in each case.

If registration is made for any of items above described in the district where branch offices exist, a fee of 50 *sen* shall be paid for each item,

ART. VI.—2. In the case of registration specified below, fees shall be paid according to the following classification :—

- (1) For the first adoption or acquisition of trade names, 5 *yen* in each case.
- (2) For the appointment of a manager, or extinction of a right of agency, 5 *yen* in each case.
- (3) For the appointment of a ship's husbands or the extinction of a right of agency, 5 *yen* in each case.
- (4) For registration in compliance with Articles. V. and VII. of the Commercial Code, 2 *yen* in each case.
- (5) For registration in compliance with Articles DCCXCIV, DCCXCV and DCCXCVII of the Civil Code, 2 *yen* in each case.
- (6) For alteration, extinction or abolition of facts registered, 1 *yen* in each case.
- (7) For renewal, or withdrawal of registration, 1 *yen* in each case.

If registration is made for any of the items above described in the district where branch offices exist, a fee of 50 *sen* shall be paid in each case.

ART. VII.—With regard to the registration in the List of Councillors at law, fees shall be paid as classified below :—

	<i>Yen.</i>
(1) For new registration	20
(2) For alteration of registration	10
(3) An application for a withdrawal of registration	1

ART. VIII.—In the entry of the following items in Official Register, fees shall be paid by physicians, pharmacists, veterinary surgeons and farriers, at the rate specified below :—

(1) For new registration :—

	<i>Yen.</i>
Physicians	20
Pharmacists.....	12
Veterinary surgeons	12
Farriers	5
Physicians holding provisional licenses	5
Veterinary surgeons holding provisional licenses	3
Farriers holding provisional licenses	1

(2) Alteration of facts registered, 50 *sen* in each case.

ART. IX.—For the registration of the following items in the Official Register, the mariners are required to pay the following fees.

(1) For new registration :—

	<i>Yen.</i>
Captains of class A	15
First mates of class A	10
Second mates of class A	6
Captains of class B	10
First mates of class B	4
Second mates of class B	3
Captains of class C.....	6
Mates of class C.....	2
Chief engineers	15
First class engineers	10
Tecond class engineers	6
Third class engineers ..	3
Pilots	20

(2) Alteration of facts registered, 50 *sen* for each case.

- (9) Temporary seizure or disposal of properties, $\frac{3}{1000}$ of the amount of obligation.

If the value of properties to be temporary seized or disposed of is less than the amount of obligation, the value of such properties shall be regarded as the amount of the obligation.

- (10) Seizure of obligation guaranteed by security, $\frac{6}{1000}$ of the amount of obligation.

If the value of properties to be seized is less than the amount of obligation, the value of such property shall be regarded as the amount of obligation.

- (11) The restoration of registration on demand, or application, 20 *sen* for each vessel (revised by Law No. 26).

- (12) Temporary registration, 20 *sen* for each vessel (ditto).

- (13) (Expunged).

- (14) Supplementary registration, 10 *sen* for each vessel (ditto).

If the amount of fee in each case exceeds 30 *sen*, the fee shall be 30 *sen*.

- (15) Renewal, alteration, or withdrawal of registration, 10 *sen* for each vessel (ditto).

If the amount of fee in each case exceeds 30 *sen*, the fee shall be 30 *sen*.

In the case stated in Nos. 1, 2, 3 and 4, if acquired property is co-ownership, then the fee shall be correspond with their amount secured.

ART. III.—2 Any person desiring to have registered in the original book of railway mortgage must pay fees as specified below :—

- (1) Acquisition of Mortgage, 1000 of the amount of obligation.
- (2) Application for compulsory sale of property by public auction, or for compulsory supervision of property, 1000 of the amount of obligation.
- (3) Renewal, alteration, or withdrawal of registration, 2 *yen* for each case.

ART. III.—3 Any person desiring to have registered in the registration book of foundation of factory must pay fees as specified below ;—

- (1) Acquisition of mortgage, 1000 of the amount of obligation.
- (2) Application for compulsory sale of property by public auction, or for compulsory supervision of property, 1000 of the amount of obligation.
- (3) Temporary seizure or disposal of property, 1000 of the amount of obligation.
- (4) Renewal, alteration, or withdrawal of registration, 2 *yen* for each case.

ART. III.—4 Any person desiring to have registered in the registration book of foundation of mining must pay fees as specified below :—

- (1) Acquisition of mortgage, 1000 of the amount of obligation.
- (2) Application for compulsory sale of property by public auction, or for compulsory supervision of property, 1000 of the amount of obligation.
- (3) Temporary seizure or disposal of property, 1000 of the amount of obligation.
- (4) Renewal, alteration, or withdrawal of registration, 2 *yen* for each case.

- (7) For creation of mortgage :
 For new registrations, $\text{₱}1000$ of amount of obligation
 For creation of mortgage according
 to consent and decision based on
 the provisions in Par. 2 of Art.
 XXXV of the Mining LawPer case 5
- (8) For alteration of mortgage on ac-
 count of change of order of cre-
 ditors „ 10
- (9) For transfer of mortgage :
 For transfer by succession „ 5
 For transfer by causes other than by
 succession „ 10
- (10) For withdrawal of joint miners „ 5
- (11) For restrictions placed on steps to be
 taken in respect to the right of
 mining or mortgage on causes
 other than measures for failure
 to pay tax, $\text{₱}1000$ of amount of obligation.
- (12) For cessation of the right of mining
 caused by relinquishment of busi-
 nessPer case 5
- (13) For alteration, change or cancellation
 of registration „ 0.10

In case a taxable value is to be determined by the amount of obligation if there is no fixed amount of obligation the value of a thing which is the subject of a obligation will be considered as the amount of obligation.

ART. XV.—(Repealed).

ART. XVI.—Applicants for the registrations of national loan bond shall pay fees as specified below :—

- (1) New registration, $\text{₱}200$ of the amount of loans.

(2) Alteration of registration, $\frac{1}{1000}$ of the amount of loans.

(3) Withdrawal of registration, $\frac{1}{1000}$ of the amount of loans.

ART. XVII.—Registration fees shall be paid in stamps. The same, however, may also be collected in cash according to the Imperial Ordinance.

ART. XVIII.—Registration fees must be above one *sen*, and fractions of one *sen* shall be calculated as one *sen*.

ART. XIX.—No registration fees shall be levied in the cases enumerated below :—

- (1) Registration for the sake of Government.
- (2) Registration of immovable property appropriated to public use by prefectures, rural districts, cities, towns, villages and other public bodies (revised by Law No. 26).
- (3) Registration of grounds appropriated to public gardens, shrines, churches, temples or cemeteries.
- (4) Registration of right, which is put in roll in compliance with the regulations of Pledging Immovables embodied in Notification No. 18 of 6th year of Meiji, and the regulations of Pledging House and Building, embodied in Notification No. 148 of 8th year of Meiji.

ART. XIX.—2 In case it is considered by the Registration Office that the value of property is misstated by applicants for registration, two appraisers may be chosen for the determination of the value, and in case the appraisers do not agree with each other, the value shall be determined by taking an average.

When the value as appraised exceeds the amount as reported by the applicants, all travelling expenses and allowances granted to the appraisers shall be borne by the applicants.

Officers or any other person whose personal interest is involved in the affair shall not be allowed to act as an appraiser.

SUPPLEMENT.

ART. XX.—This law shall be in force from April 1st of the 32nd. year of Meiji(1899). Article X shall come into force when the Law of Copyright will come into force.

ART. XXI.—Registration fees or remuneration established by another laws or notifications now in force, which is inconsistent with this Registration Fees Law, shall be abolished from the day on which this law is put in force.

STAMP LAW.

LAW NO. 54 MARCH 32ND YEAR OF MEIJI (1899.)

ART. I.—Any person who prepares bonds or documents, Chobo (books of account) to attest the creation, transfer, alternation, or extinction of any property right, or any bonds or documents which may be taken as evidence of endorsement or recognition in connection with property right, is required to pay stamp duties in accordance with this law.

ART. II.—Bonds or documents referring to an amount exceeding five *yen* each are required to pay stamp duties at the rate of $\frac{5}{10000}$ of the amount mentioned. The total amount of stamp duties, however, shall not be more than 50 *yen*. Fraction of a *sen* shall be counted as a *sen*.

In case where the account of money is not mentioned in a bond or document the value shall be calculated from the unit of value or another fact stated in it.

ART. III.—(This article was rescinded by Law No. 16 of April of the 34th year of Meiji).

ART. IV.—With regard to the following documents, stamp duties are payable on each bond or document, or on each book yearly, at the rates specified below :—

Stamp in *sen*.

Power of attorney	1
Exchange-bills (added by the same law)	2
Promissory-notes (ditto)	2
Bank deposit bill	2
Bills of lading for carriage by sea.....	2
Bills of lading for carriage by land, on rivers, etc.....	2

	Stamp in <i>sen.</i>
Warehousing bonds	2
Warehousing bonds pawnable	2
Insurance policies.....	2
Share certificates	2
Debentures	2
Application for subscription shares	2
Bonds relating to superficies, emphyteusis, and easement.....	2
Contracts in regard to loans or hiring of goods or services, deposits, or annuity	2
A partnership or company contract or agreement of association	2
Documents relating to the alteration of right	2
Documents relating to an endorsement or recognition	2
A ticket exchangeable for goods ...	2
Account of sale.....	2
Way-bill	2
Receipt	2
Bonds or documents in which the amount of money is not mentioned	2
Documents of receipt and deliverance of Security	2
pass-book	2
Hantoricho (book of receipt signed or sealed by the receiver of the goods or money)	20

ART. V.—Bonds or documents and books of account
enumerated below are exempted from stamp duties:—

Bonds or books of account issued by the Government
or public offices.

Bonds or books issued for the performance of duty by
persons under Government service or in public
service.

Bonds or documents issued for dealing with the funds of the treasury.

Documents presented to Government or public offices in regard to the contribution of money or goods for charitable purposes of undertaking of public interest.

Receipts for salaries, wages, annual allowance, special grants, rewards, pensions, gratuities, fujo-ryo (allowance for support granted to widows, and orphans, etc.), travelling expenses, and relief funds.

Cheque.

Exchange-bills and promissory-notes in which the amount of money mentioned, is less than 5 *yen*.

Receipts not relating to business.

Way-bills, receipts and amount of sale in which the amount of money mentioned, is less than 5 *yen*, or which contain no statement of the amount.

Contracts of security appended to the principal bonds of obligation.

Bonds endorsed, or receipts mentioned on the back of exchange-bills, promissory-notes and cheques.

Endorsements made to prove transfer of shares of debentures.

Bills accepted or guaranteed.

Documents issued for the refusal of bills or bonds.

Duplicates or copies of notes or bonds.

ART. VI.—Stamp duties must be paid by affixing stamp to bonds or documents or Cho-bo (account books).

But the amount of stamp duties may be paid in cash to the Government which will then impress the Zei-in (official tax stamp) on the document (revised by Law No. 16).

ART. VII.—If an account book is used for more than one year, the same shall be regarded as a book newly prepared.

ART. VIII.—If in bonds or documents the sum is expressed in foreign currency, such sum is to be converted into Japanese currency, and stamps for an adequate amount affixed.

ART. IX.—Stamps affixed shall be defaced clearly with signs or seals of the makers of the bonds or documents or books, in such manner that a portion of the bond or document or book to which it is attached, together with figures on the stamps shall both be defaced.

ART. X.—Cho-bo (account-books), account of sale or way-bills to which stamps should be affixed shall be liable to official inspection.

ART. XI.—Any person, failing to affix a proper amount of stamps to bonds, documents or books, or neglecting to have bonds or documents stamped in accordance with the Article VI. shall be liable to a fine or penalty corresponding in amount to twenty times the value of the stamp duty evaded.

ART. XII.—Any person refusing the inspection as specified by Article X. shall be liable to a penalty of not more than 20 *yen*.

ART. XIII.—Any person failing to deface the stamps affixed as prescribed by Article IX. shall be liable to a fine of not more than 1 *yen* and 95 *sen*.

ART. XIV.—With regard to offenders against this law, those provisions of the Penal Code which relate non-prosecution, mitigation, aggravation, or concurrence of offences, shall not be applied.

SUPPLEMENT.

ART. XV.—This law come into force on the April 1st of 32nd year of Meiji.

ART. XVI.— The Stamp Regulations embodied in Notification No. 11 of the 17th year of Meiji shall be repealed from the date of the operation of this law.

ART. XVII.—The notes or bills prepared in accordance with the Bond Stamp Regulations embodied in Notification No. 11 of the 17th year of Meiji, and owned by individuals at the time of the operation of this law, may be used after this law comes into operation. In the case to use that prepared bills or notes beyond described stamps, the proper amount of stamps must be affixed, to fulfill the fees required.

ORDINANCE No. 5 ISSUED FROM THE DEPARTMENT OF FINANCE IN MARCH OF THE
32ND YEAR OF MEIJI (1899).

If a person wishes to obtain the impression of the Zei-in (official tax stamp) in accordance with the provisions of Art. VI in Stamp Law, he must pay to the Taxation Office to whose control he is subject stamp duties in cash upon which the Office will deliver a receipt or certificate to him and then forward to the Revenue Superintending Bureau in Tokyo, Osaka, Yokohama, Kobe, Nagasaki, Hokodate or Nagoya an application together with the paper on which the Zei-in is to be impressed, in addition to the said receipt or certificate.

TAX LAW OF PLAYING CARDS.

ART. I.—Any person wishing to manufacture or sell playing cards must obtain the permission of the Government,

The permission of the preceding clause must be obtained, in case the playing cards are to be manufactured, for each manufactory, and in case they are to be sold, for each selling place.

In case the manufacture or selling of playing cards is to be discontinued application must be made for the cancellation of the permission granted.

ART. II.—No permission for the manufacture of playing cards shall be granted by the Government in a place other than that in which Revenue Authorities are located.

ART. III.—A person who has obtained the permission to manufacture playing cards must pay a license fee of sixty *yen* per annum for each manufactory.

The term and method of payment of the license fee shall be fixed by ordinance.

ART. IV.—Playing cards shall be subjected to a taxation of 20 *sen* for each set.

ART. V.—The tax on playing cards shall be paid by affixing stamps to the covering of the cards.

ART. VI.—In case playing cards have been manufactured or imported each set of them must be put in a covering, in the former case, within twenty-four hours after the manufacture, and in the latter case, before they are taken delivery from a custom house or bonded warehouse, in such manner that the cards can not be taken out of the covering unless stamps affixed are not broken.

ART. VII.—Stamps affixed shall be defaced in such manner that the face of stamps, together with a portion of the covering shall both be defaced.

ART. VIII.—Manufacturers or sellers of playing cards are required to make precise entries in their account books with regard to the receipt or delivery of the same.

ART. IX.—Manufacturers or sellers of playing cards are not allowed to possess the cards which the proper amount of stamps are not affixed to, or the covering of them is not made in such a way as prescribed in Art. VI., or the stamps affixed to them have not been defaced in accordance with the provisions of Art. VII.

ART. X.—The cards mentioned in the preceding Article can not be taken delivery of from a custom house or bonded warehouse.

ART. XI.—The Revenue Officers may appear at the manufactory or selling place of playing cards, or in the presence of the sellers, and make a necessary inspection with regard to the manufacture or selling of the cards.

ART. XII.—With regard to the playing cards which are to be exported to foreign countries or those which are to be furnished the manufacturers or sellers of the cards as samples, the tax shall be exempted as stipulated in ordinance.

With regard to the cards mentioned in the preceding clause, the provisions of Arts. VI., IX., X., XV., and XVI., shall not be applied.

ART. XIII.—In the event of the manufactures of playing cards failing to pay a tax the steps for non-payment of national taxes shall be enforced upon the said manufacturer and thereby the tax be collected.

ART. XIV.—Persons who have manufactured playing cards without official permission shall be liable to a fine not

less than 300 *yen* and not exceeding 1,000 *yen*, and those who have sold the cards without permission be liable to a fine not less than 50 *yen* and not exceeding 300 *yen*.

The playing cards in possession of persons who have manufactured or sold cards without permission shall be forfeited.

ART. XV.—In case the manufacturers or sellers of playing cards have transferred the cards to which the proper amount of stamps is not affixed they shall be liable to a fine corresponding to twenty times the amount of the stamp duty evaded, and the said cards be forfeited. If, however, twenty times the amount of stamp duty so evaded does not reach 10 *yen*, the amount of the fine shall be 10 *yen*.

ART. XVI.—In case the manufacturers or sellers of playing cards are in possession of the cards to which the proper amount of stamps is not affixed they shall be liable to a fine not less than 5 *yen* and not exceeding 500 *yen*. In case they are in possession of, or have transferred the playing cards for which the steps prescribed in Art. VI. had not been taken, or those which the stamps affixed had not been defaced in accordance with the provisions of Art. VII. they shall be liable to a fine not less than 3 *yen* and not exceeding 100 *yen*.

The playing cards mentioned in the preceding clause shall be forfeited.

ART. XVII.—If the manufacturers or sellers of playing cards have neglected to make entries or made false entries in their books relating to the delivery or receipt of the same, they shall be liable to a fine not less than 3 *yen* and not exceeding 30 *yen*.

ART. XVIII.—Any person opposing, avoiding, or interrupting the Revenue Officers in the discharge of their duties shall be liable to a fine not less than 3 *yen* and not exceeding 30 *yen*.

In cases provided for in the Penal Code the provisions thereof shall be applied.

ART. XIX.—With regard to offences against this law those provisions of the Penal Code which relate to non-prosecution, mitigation, aggravation, or concurrence of offences shall not be applied, except in the case of the 1st clause of Article LXXV. of the Code referred to.

ART. XX.—In case agents of manufacturers or sellers of playing cards, the head or members of their family, any person living with them, their employees, or any other person employed in their business are known to have violated this law, the manufacturers or sellers in question shall be responsible.

ART. XXI. —This law does not apply to “Iroha Karuta,” “Uta-Karuta” or any other playing cards for which the official sanction has been obtained.

SUPPLEMENT.

ART. XXII.—This law shall come into force on and after the 1st July in the 35th year of Meiji (1902).

ART. XXIII.—To persons who have been manufacturing for one year prior to the date on which this law comes into force, and continue their manufacture at the same place after the enforcement of this law, Article II. shall not be applied.

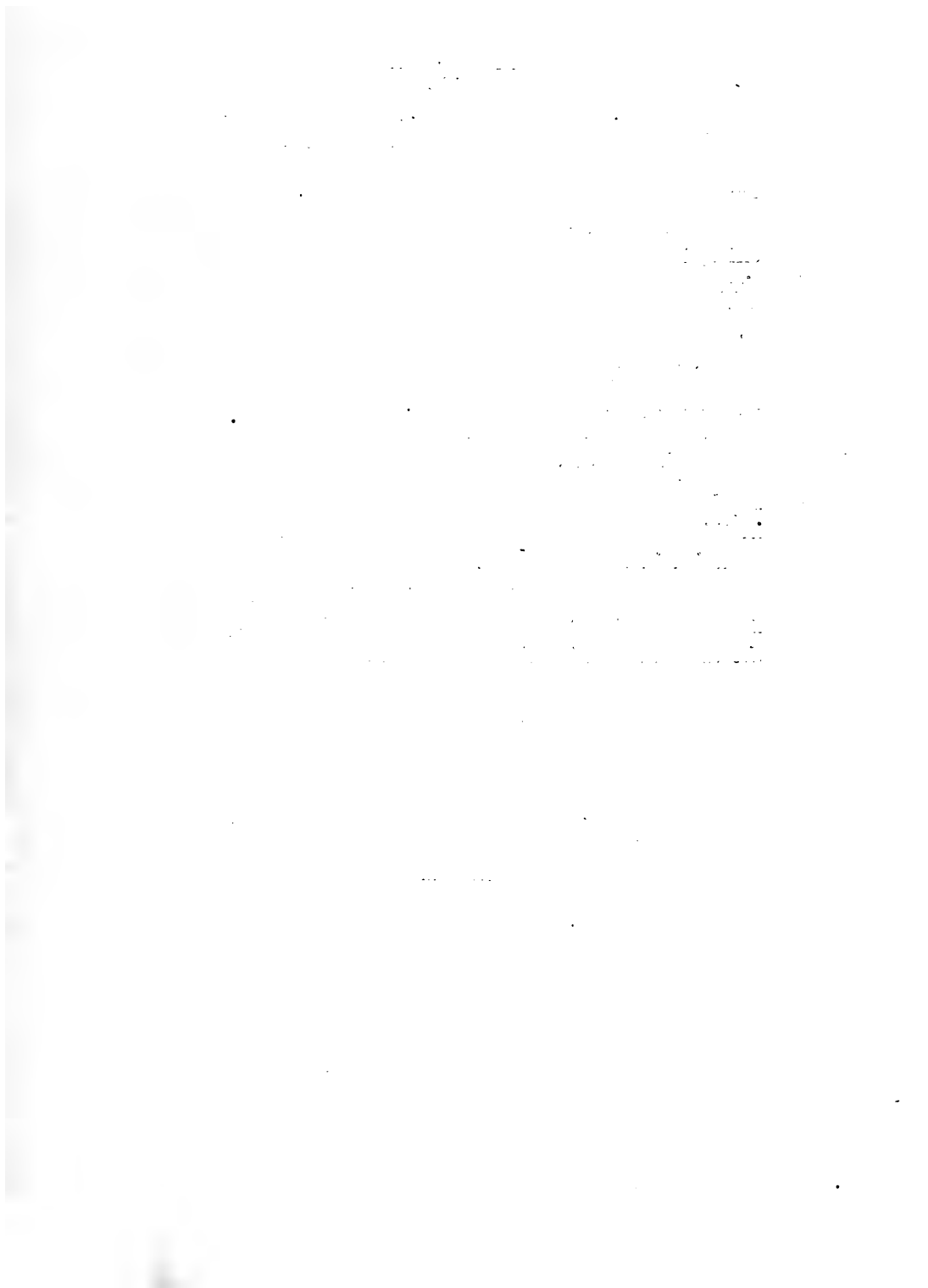
ART. XXIV.—In case persons who have been manufacturing or selling playing cards from the time prior to the date of the enforcement of this law report the fact to the Government within 7 days after the said date in accordance with the provisions prescribed in Art. II., they shall be regarded as persons who have obtained the permission on and after the date of the enforcement of this law in accordance with the provisions of this law.

The playing cards in possession of persons who have not been regarded as having obtained the permission under the preceding clause must be destroyed.

ART. XXV.—With regard to the playing cards which exist in the hands of manufacturers or sellers at the time when this law comes into force, the said manufacturers or sellers are required to affix the proper amount of stamps to the cards, cover them in such a way as prescribed in Art. VI., and deface the stamps so affixed according to the provisions of Art. VII.

ART. XXVI.—No playing cards can be transferred from Formosa to a district where this law is enforced until the regulations prescribing the same rate of tax as is indicated in this law or the rate of tax heavier than that are put into operation in the said island.

Offenders against the preceding clause are liable to a fine not less than 300 *yen* and not exceeding 1,000 *yen*, and the cards in question shall be forfeited.



EXTRAORDINARY SPECIAL TAX LAW.

(AS AMENDED BY LAW NO. 1, OF THE 38TH YEAR
OF MEIJI.)

ART. I.—To defray expenditures arising from the present affair taxes shall be increased or imposed and stamps increased or affixed in accordance with the provisions of the present Law.

ART. II.—The taxes specified hereunder shall, in addition to the rates prescribed in the Laws and Regulations relating thereto, be increased at the following rates:—

1. LAND-TAX.

Urban building land.....17.5 per cent. of the
assessed value thereof.

Rural building land5.5 per cent. of the
assessed value thereof.

Other land3 per cent. of the as-
sessed value thereof.

2. BUSINESS TAX15-10ths of the rate
prescribed in the
Business Tax Law.

3. INCOME TAX.

Class 1.

A. Joint-stock Companies
or Joint-stock Partner-
ships organized with at
least 21 shareholders or
shareholders and part-

ners.....15-10ths of the rate
prescribed in the In-
come Tax Law.

B. Other juridical persons.

Amount of income Ratio to the rate pre-
scribed in the Income
Tax Law.

Under <i>yen</i>	5,000	.....	8-10ths.
Under „	10,000	.....	9-10ths.
Under „	15,000	.....	10-10ths.
Under „	20,000	.....	12-10ths.
Under „	30,000	.....	17-10ths.
Under „	50,000	.....	23-10ths.
Under „	100,000	.....	30-10ths.
<i>Yen</i>	100,000 and upward	.....	40-10ths.

Class 3.

Amount of income Ratio to the rate
prescribed in the
Income Tax Law.

Under <i>yen</i>	500	.....	10-10ths.
Under „	1,000	.....	11-10ths.
Under „	5,000	.....	13-10ths.
Under „	10,000	.....	14-10ths.
Under „	15,000	.....	15-10ths.
Under „	20,000	.....	17-10ths.
Under „	30,000	.....	19-10ths.
Under „	50,000	.....	21-10ths.
Under „	100,000	.....	24-10ths.
„	100,000 and upward	.....	27-10ths.

4. Tax ON LIQUORS.

Liquors specified in the
Sake Manufacture Tax
Law.

Class 1.....	<i>Yen</i> 2 per koku.
Class 2.....	„ „ „
Class 3.....	„ „ „
Class 4.....	„ „ „
Class 5.....	<i>Sen</i> 10 per koku per. degree of alcohol.
Beer.....	<i>Yen</i> 1 per koku.

Alcohol and alcoholic li-
quors containing not
more than 20 per cent.
of alcohol..... *Yen* 2 per koku.

Liquors containing more
than 20 per cent. of
alcohol *Sen* 10 per koku for
each per cent. of pure
alcohol contained
therein.

Okinawa-ken Sake Ex-
port Duty..... Increase at the same
rate as the tax on li-
quors specified in the
Sake Manufacture
Tax Law.

5. SUGAR CONSUMPTION Tax.

Class 1. *Yen* 1 per picul.
„ 2. „ 2.80 per picul.
„ 3. „ 4.30 per picul.
„ 4. „ 4.70 per picul.

6. SOY TAX.

In the case specified in Art. II., Main clause of the
Soy Tax Regulations.

Soy *Sen* 50 per koku Moromi.
Tamari..... „ 50 per koku refined.

In the case specified in Art. II., Proviso, of the
Soy Tax Regulations.

Soy *Sen* 25 per koku Moromi.
Tamari..... „ 25 per koku refined.

7. REGISTRATION Tax.

Registration relative to Immovably Property.

Registration of Item No. Ratio to the value of the
3, Art. II., of the Re- immovable property.
gistration Tax Law 20 per mille.

Registration of Item No.
4, of Art. II. of the
Registration Tax Law.. 10 per mille.

Preservation of ownership
hitherto held..... 3 per mille.

Creation of hereditary
property of Peers..... 5 per mille.

Registration relative to vessels.

Registration of Item No.
3, Art. III. of the Re-
gistration Tax Law 30per mille.

Registration of Item No.
4, Art. IV., of the Re-
gistration Tax Law10 per mille.

Preservation of ownership
hetherto held2 per mille.

Registration Tax levied under Art. VI. and Art.
VI. Clause 2, of the Registration Tax Law.

Where the rate has been
fixed at so much per
mille of the basis of
taxation.....1 per mille of the
basis of taxation.

Where the amount of tax has to be fixed for each
lot or case.

AMOUNT OF TAX.	SURTAX.
<i>Yen</i> 10	<i>Yen</i> 5
„ 5	„ 2
„ 3	„ 2
„ 2	„ 1
„ 1	<i>Sen</i> 50
<i>Sen</i> 50	„ 20

Registration relative to Mining.

Creation of a trial mining
right *Yen* 25 per case.

Alteration in trial mining
right through increase
or decrease of mining
set *Yen* 10 per case.

Transfer of trial mining
right from other causes
than inheritance *Yen* 10 per case.

New registration of mining right..... *Yen* 50 per case.
 Alteration in mining right through increase or decrease of mining set „ 25 per case.
 Transfer of mining right from other causes than inheritance „ 25 per case.

8. TAX ON BOURSES.

Merchandise and negotiable papers 6 per 10,000 of the sale price agreed upon.
 National and local loan bonds 2 per 10,000 of the sale price agreed upon.

9. SHOOTING LICENSE TAX.

Class 1..... *Yen* 20.
 Class 2..... „ 10.
 Class 3..... „ 5.

10. MINING SET TAX.

Trial Mining *Sen* 20 per annum per 1,000 tsubo of mining set.
 Mining..... *Sen* 20 per annum per 1,000 tsubo of mining set.

11. PATENT MEDICINES BUSINESS TAX.

Aggregate price per annum of medicine made from any one recipe.

Under <i>yen</i> 300	<i>Yen</i> 1.
Under „ 500	„ 3.
Under „ 1,000	„ 5.
Under „ 2,000	„ 7.
Under „ 3,000	„ 10.
Under „ 5,000	„ 15.
Under „ 10,000	„ 20.
Under „ 20,000	„ 30.
Under „ 30,000	„ 40.
Under „ 50,000	„ 55.
Under „ 70,000	„ 70.
Under „ 100,000	„ 85.
<i>Yen</i> 100,000 and upward. „	100.

12. STAMP DUTY.

Documents and book
specified in Art. IV. of
the Stamp Duty Law, Stamp
excepting, however, duty.
promissory notes and
hantoricho Sen 1.

Hantoricho (kind of pass-
book) „ 5.

Promissory Notes.

Not exceeding *yen* 1,000. „ 1.
Not exceeding „ 5,000. „ 4.
Not exceeding „ 10,000. „ 13.
Not exceeding „ 20,000. „ 28.
Not exceeding „ 30,000. „ 58.
Not exceeding „ 50,000. *Yen* 1.18.
Not exceeding „ 100,000. „ 2.38.
Exceeding *yen* 100,000. „ 4.98.

13. IMPORT DUTY.

Arms and ammunitions,
such as cannons, mus-
kets, pistols, side arms,
projectiles, cartridges,
etc. 5 per cent. ad val.
Balances, measuring scales,
and tapes10 „ „
Barometers 5 „ „
Crucibles of all kinds..... 10 „ „
Cutlery, not otherwise
provided for 5 „ „
Electric-light apparatus
or instruments and parts
thereof 5 „ „
Fire engines and parts
thereof 5 „ „
Implements and tools of
farmers and mechanics
and parts thereof 5 „ „

Musical instruments and accessories	10	per cent. ad val.
Instruments, philosophical, chemical, surveying, surgical, and all other scientific, not otherwise provided for. 5	„	„
photographic instruments or apparatus and parts thereof	15	„
Phonographs and parts thereof	10	„
Spectacles and parts thereof	10	„
Sporting guns and accessories	10	„
Telephones and parts thereof	5	„
Thermometers.....	10	„
Articles enumerated in the Group II. of the Import Tariff, appended to the Customs Tariff Law, except fresh eggs	15	„
Fresh eggs	10	„
Articles enumerated in the Group III. of the Import Tariff, appended to the Customs Tariff Law :		
A. of silk, gold, silver, wholly or in part, platinum, or set with gems.	20	„
B. all other.....	15	„
Articles enumerated in the Group IV. of the Import Tariff, appended to the Customs Tariff Law, except		

alcohol, denaturalized			
alcohol of all kinds,			
alcoholic medicinal pre-			
parations of all kinds			
(tincture of opium ex-			
cepted), camphor, cam-			
phor blumea or ngai,			
photographic collodium			
with iodizer, musk, art-			
ificial musk, rosin, soda			
ash and soda caustic	5	„	„
Alcohol	Sen 6	per litre.	
Denaturalized alcohol of			
all kinds	„	„	
Alcoholic medicinal pre-			
parations of all kinds			
(except opium tincture).	„	„	
Camphor and camphor			
blumea or ngai	10	per cent. ad val,	
Collodium, photographic			
with iodizer	10	„	„
Musk and artificial musk.	10	„	„
Articles enumerated in			
the Group V. of the			
Import Tariff, append-			
ed to the Customs			
Tariff Law, except			
oxide of cobalt liquid			
gold, silver, and plati-			
num, dry indigo and			
logwood	5	„	„
Articles enumerated in			
the Group VI. of the			
Import Tariff, append-			
ed to the Customs			
Tariff Law, except win-			
dow glass (ordinary),			
plate glass (silvered or			
unsilvered), and broken			
and powdered glass	10	„	„

Articles enumerated in
the Group VII. of the
Import Tariff, append-
ed to the Customs
Tariff Law, except cot-
ton seeds10 per cent. ad val.

Cotton seeds..... 5 " "

Articles enumerated in
the Group VIII. of the
Import Tariff, append-
ed to the Customs
Tariff Law except ani-
mal bones, animal hair
(excepting wool, and
goats' and camels' hair),
skins of bull, ox, cow,
and buffalo (raw dried
salted or pickled and
undressed), ivory, waste
ivory, tortoise shells,
waste tortoise shells,
and shells of shell-fish.. 5 " "

Brass :

bar, rod, plate, and
sheet..... 5 " "
pipes and tubes 5 " "
screws 5 " "

Copper :

bar, rod, plate, and
sheet 5 " "
nails 5 " "
pipes and tubes 5 " "
wire 5 " "
copper and nickel coins. 5 " "

German silver :

plate, sheet, rod, and
wire 5 " "

Iron and mild steel :

wire-rope (galvanized
or not)..... 5 " "

Lead :

sheet.....	5	per cent. ad val.
pipes and tubes	5	„ „

Steel (other than Mild Steel) ;

wire paragon (for umbrella ribs)	5	„
wire rope (galvanized or not).....	5	„ „

Yellow metal and muntz metal :

plate and sheet	5	„ „
bar and rod.....	5	„ „
nails	5	„ „
pipe and tube.....	5	„ „

Nails, screws, bolts, and nuts of metals not otherwise provided for..	5	„ „
---	---	-----

Bag-frames.....	10	„ „
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Capsules for bottles	5	„ „
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Door-locks, knobs, bolts, hinges, etc.....	10	„ „
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Foils and powder of gold, silver, and other metals, except bronze powder..	10	„ „
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Gold and silver ware (not otherwise provided for)	10	„ „
---	----	-----

Gold and silver plated ware, (not otherwise provided for	10	„ „
--	----	-----

Grates, fenders, stoves, and fittings thereof	10	„ „
--	----	-----

Safes and cash-boxes.....	10	„ „
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Umbrella ribs and fittings thereof.....	10	„ „
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All other manufactures of metal or metals, not otherwise provided for, except materials for building and bridge		
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constructions, posts for electric wire and other similar materials	10	per cent. ad val.
Articles enumerated in the Group X. of the Im- port Tariff, appended to the Customs Tariff Law, except cocoanut oil, kerosene or petroleum oil, linseed oil, turpen- tine oil, and stearin	5	" "
Kerosene or petroleum oil	30	" "
Albums, for photographs and postage stamps	10	" "
Books, blank and printed blank, and printed blank form	10	" "
Ink, copying and writing.	5	" "
Chinese paper of all kinds	5	" "
Pencils :		
A. in gold or platinum case	10	" "
B. all other	5	" "
Pen-nibs :		
A. gold	10	" "
B. all other.....	5	" "
Sealing wax	5	" "
Straw-board	5	" "
All other stationeries	10	" "
Sugar (below No. 15 Dutch colour standard).	25	" "
Molasses	20	" "
Syrup	20	" "
Cotton threads.....	10	" "
Bookbinder's cloth	10	" "
Woollen-felt	12	" "

Silk-threads, not other-
wise provided for.....10 per cent. ad val

Chinese silk crape10 " "

Chinese silk pongee (ken-
chu10 " "

Chinese silk satin..... 10 " "

Chinese silk satin, figured.10 " "

Satin in silk and cotton
mixed10 " "

Silk tissues, and silk and
cotton tissues, embroi-
dered10 " "

All other silk tissues
(pure or mixed with
other materials, the
silk, however, predomi-
nating in weight)10 " "

Flax or linen threads10 " "

Felt carpets.....15 " "

Curtains :

A. of silk, wholly or in
part20 "

B. all other.....15 " "

Elastic boots webbing :

A. of silk in point.....15 " "

B. all other.....10 " "

Elastic braids and cords.10 " "

Handkerchiefs :

A. of cotton, linen, and
linen and cotton(single).15 " "

B. of silk or of lace.....20 " "

Mosquito-nets of all kinds.15 " "

Oil or leather cloths, for
furnitures, etc.....15 " "

Oil cloths and linoleum,
for floor15 per cent. ad val

Table cloths or covers :

A. of silk, wholly, or in part	20	„	
B. all other.....	15	„	„
Towels of all kinds, single or in piece	15	„	„
Twins of cotton, flax, hemp, jute, Manila hemp, or China grass....	5	„	„
Threads of all kinds, not otherwise provided for.	10	„	„

All other works of tissues :

A. of silk, wholly or in part	20	„	„
B. all other.....	15	„	„
Prepared tobacco	100	„	„
Chinese alcoholic liquor. fermented	30	„	„
Sake.....	30	„	„
Alcoholic liquors of all kinds ; beer, ale, porter and stout, champagne and other similar spark- ling wines, Chinese al- coholic liquors (fer- mented), port wine, sake, sherry, vermouth, and wine (red and white), excluded.....	Sen 5 per litre.		

Aloeswood10 per cent. ad val.

Amber ;

A. unworked	10	„	„
B. worked	10	„	„

Animals, except cattle, horses, asses, mules, sheep, goats, and do- mestic fowls	5	per cent. ad val.
Asbestos, in sheet or board	5	„ „
Bamboo, unworked.....	5	„ „
Beltings of leather or canvas, and hose of can- vas for machineries	5	„ „
Billiard tables and acces- sories	10	„ „
Blasting gelatine and other similar explosive compounds, including detonators and fuses	10	„ „
Bricks and tiles for build- ing purposes	5	„ „
Brushes and brooms of all kinds	10	„ „
Cane, sticks, and whips	10	„ „
Carriages, bicycles, tri- cycles, and parts there- of	10	„ „
Cars and drays for convey- ance of commodities	5	„ „
Celluloid :		
<i>B.</i> worked	10	„ „
Chalk and whiting.....	5	„ „
Wood and animal char- coal	5	„ „
Clay of all kinds	5	„ „
Coke.....	5	„ „
Corals, worked or other- wise	10	„ „
Cordage and rope of flax, hemp, jute, Manila hemp, or China grass, for rigging or otherwise. 5	5	„ „

Diamond glaziers	5	per cent. ad val.	
Emery cloths and sand			
paper	5	„	„
Emery wheels and grind			
stones of all kinds.....	5	„	„
Fireworks of all kinds	10	„	„
Artificial flowers and blos-			
soms	10	„	„
Frames for pictures and			
mouldings	10	„	„
Funori (gleopertis in-			
tricata).....	5	„	„
Furnitures (new and old,			
not otherwise provided			
for)	10	„	„
All articles used in play-			
ing tennis, crickets,			
chess, etc., not other-			
wise provided for....	10	„	„
Glue, common.....	5	„	„
Gun-cotton	10	„	„
Gun-powder, of all kinds.,	10	„	„
Gypsum	5	„	„
Manufactures of ivory,			
not otherwise provided			
for	15	„	„
Jewelry, set with precious			
stones, pearls, or not....	10	„	„
Labels (for bottles tins,			
etc.)	5	„	„
Lamps, lanterns, and parts			
thereof	10	„	„
Manufactures of leather			
not otherwise provided			
for	10	„	„
Malt	5	„	„

Matches of all kinds.....	10	per cent.	ad val.
Chinese matting, in roll			
of 40 yards.....	5	„	„
Cocoa matting.....	5	„	„
All other mats and mat-			
ting	5	„	„
Daintings in oil or water			
colour, lithographs, chro-			
molithographs, photo-			
graphs, calligraphical			
albums and all other			
paintings, pictures, and			
calligraphy, not other-			
wise provided for	10	„	„
Pitch, woodtar, and coal-			
tar	5	„	„
Plaster of Paris	5	„	„
Playing cards of all kinds..	10	„	„
Plumbago or black lead...	5	„	„
Pottery, including por-			
celain and earthen-ware,			
not otherwise provided			
for	10	„	„
Precious stones and pearls.	10	„	„
Imitation of precious			
stones and pearls	10	„	„
Putty	5	„	„
Rattans, split or otherwise	5	„	„
Saddles, bridles, and har-			
ness	10	„	„
Sandal wood	10	„	„
Shoe-blackening of all kinds	5	„	„
Smoker's articles (articles			
for use in smoking			
opium, excluded)	10	„	„
Soap-stones in lump or			
powdered	5	„	„

Sparterie for making hats	5	per cent. ad val.	
Sponges	5	"	"
Stones and slates, not otherwise provided for :			
<i>A.</i> rough and unworked for building purposes, etc.	5	"	"
<i>B.</i> worked for ornamental works or furnitures, etc.	10	"	"
<i>C.</i> Statues and other sculptured or engraved.	10	"	"
Submarine telegraphic ca- bles and under-ground telegraphic lines or cables	10	"	"
Santalum timber (shitan).	5	"	"
Toilet or dressing cases	10	"	"
Manufactures of tortoise shell.....	10	"	"
Toys of all kinds.....	10	"	"
Trunks, portmanteaux and travelling or courier bags	10	"	"
Umbrellas, parasols and sunshades :			
<i>A.</i> of silk, wholly or in part	15	"	"
<i>B.</i> all other.....	10	"	"
Umbrella sticks and handles (except those made of gold or silver).	5	"	"
Vessels, steam or sailing, and boats.....	5	"	"
Wares of santalum or ebony wood.....	10	"	"

All articles, raw or un-	
manufactured, not here-	
in enumerated, except	
hat-body, hat leather,	
steel ribbon for making	
of clock and watch,	
springs and umbrella	
ribs	5 per cent. ad val.
All articles, manufactured,	
wholly or in part, not	
herein enumerated	10 " "

The number of shareholders or shareholders and partners referred to in Item No. 3 of the preceding paragraph is determined by the maximum number thereof during the business year in question.

The aggregate price mentioned in Item No. 11 of the first paragraph is determined by the aggregate price of the year preceding.

ART. III.—At the following rates shall be imposed stamp duty on cheques, placer tax on those engaged in recovering gold-dust, travelling tax on passengers in steam, trains, electric cars, and steamboats, consumption tax on textiles, and import duty on cocoons, rice, and paddy :—

1. STAMP DUTY ON CHEQUES.....*Sen* 1 per cheque.

2. PLACER TAX.

Alluvial	<i>Sen</i> 30 per annum per <i>cho</i> of placer area.
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Non-alluvial	<i>Sen</i> 30 per annum per 1,000 <i>tsubo</i> of placer area.
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3. TRAVELLING TAX.

200 statutory or nautical miles and upward :

First class	<i>Sen</i> 50
Second class	„ 25
Third class	„ 4

Under 200 statutory or nautical miles :

First class.....	„ 40
Second class	„ 20
Third class	„ 3

Under 100 statutory or nautical miles :

First class.....	„ 20
Second class	„ 10
Third class	„ 2

Under 50 statutory or nautical miles :

First class	„ 5
Second class	„ 3
Third class	„ 1

4. TEXTILES CONSUMPTION TAX.

Woollen textiles.....15 per cent. of the
value thereof.

Other textiles.....10 per cent. of the
value thereof.

5. IMPORT DUTY ON COCOONS

(ALL KIND)10 per cent. ad
valorem.

6. IMPORT DUTY ON RICE AND

PADDY.....15 per cent. ad
valorem.

In the imposition of the travelling tax the third class rates shall apply with respect to steam trains, electric cars, or steamboats which make no class distinctions, and the second and third class rates with respect to those divided into two classes, while in the case of those with four or more classes the first two shall be treated as the first and second classes and all the rest as the third class.

In case of an agreement being made for the issue of reserved compartment, season, commutation, or party tickets on steam trains, electric cars, or steamboats, the travelling tax thereon shall be five times the rates prescribed in Item No. 3 of the first paragraph.

ART. IV.—To applications and motions in writing relative to petitions and civil suits the following stamps shall be affixed in addition to those prescribed in the Civil Suits Stamp Duty Law :—

1. PETITIONS IN FIRST INSTANCE.

Respecting claims relative to Property right
Value of the Subject-matter in dispute :

Not exceeding Yen 5	Sen 5
Not exceeding " 10	" 10
Not exceeding " 20	" 20
Not exceeding " 50	" 30
Not exceeding " 75	" 30
Not exceeding " 100	" 50
Not exceeding " 250	" 50
Not exceeding " 500	Yen 2
Not exceeding " 750	" 2
Not exceeding " 1,000...	" 3
Not exceeding " 2,500...	" 5
Not exceeding " 5,000...	" 5
For every thousand Yen in excess of Yen 5,000.....	Yen 1
Respecting claims not re- lative to Property right...	Sen 50

2. PETITION OF APPEAL.....One-half the amount
of additional stamps
to be affixed to peti-
tions in first instance.

3. PETITION OF REVISION.....Same amount of ad-
ditional stamps as for
petitions in first in-
stance.

4. MOTION FOR ORDER FOR PAYMENT.

For subject-matter in dispute whose value exceeds
yen 10, difference between 20 sen and half the
amount of the stamps to be affixed to petitions
in first instance according to the Civil Suits
Stamp Law and the present Law.

The difference mentioned in the preceding paragraph shall be included in the amount of stamps to be affixed to the suit if the action is pending before a District Court conformably to the provisions of Art. CCCXC. of the Civil Procedure Code or is brought before a Local Court conformably to the provisions of Art. CCCXCI., Par. 2, of the same Code.

3. OTHER APPLICATION AND NOTIONS :

Application for change of date, postponement of pleadings, or appointment of date for pleadings	Sen 20
Application for continuation of procedure after interruption or stay thereof	do
Motion for accessory intervention	do
Motion for refusal	do
Application for compromise	Sen 20
Motion for fixing amount of costs	do
Application for declaration of provisional execution	do
Application for continuation or stay of execution or annulment of executory disposition	do
Demand for distribution	do
Application for insolvency or rehabilitation of an insolvent person	do
Application for compulsory sale by auction or compulsory administration	do
Motion for attachment of claims or other property rights	do
Applications specified in Arts. DCCXXXII - DCCXXXIV. of the Civil Procedure Code.....	do
Application for evidence-taking	Sen 50
Application for service of decision.....	do
Application for executory exemplification	do
If more than one exemplification is required, per copy	do

Motion for provisional attachment or provisional disposition	Sen 50
Complaint	do
Objection	do
Reply, and applications and motions not specified	Sen 5

To the applications and motions in writing specified hereunder, stamps amounting to *sen* 80 shall be affixed in addition to those prescribed in the Civil Suits Stamp Law :—

1. Motion for judicial subrogation.
2. Application for sale by auction in accordance with the Auction Sale Law.
3. Complaint with respect to judicial subrogation, sale by auction in accordance with the Auction Sale Law, or registration of immovable property.

In cases where the value of a subject-matter in dispute or of a claim does not exceed twenty *yen*, the provisions under Item No.5 of the first paragraph shall not apply.

The provisions of the first paragraph of the present Article shall correspondingly apply to petitions for renewal of procedure and applications for revivor.

ART. V., CLAUSE 1.—To applications and motions in writing relative to non-contentious commercial cases the following stamps shall be affixed in addition to those prescribed in the Law concerning Stamps for Non-contentious Commercial Cases :—

1. APPLICATIONS SPECIFIED HEREUNDER.

Complaint.....	Sen 50
Application for adjudication of bankruptcy made by creditors	do
Application for grant of further time for payment	do

2. OTHER APPLICATION AND MOTIONSen 5

With respect to bankruptcy procedure the following stamps shall be affixed in addition to those prescribed in Art. IV. of the Law concerning Stamps for Non-contentious Commercial Cases :—

Value of Foundation.

Not exceeding <i>yen</i> 5.....	<i>Sen</i> 10
Not exceeding „ 10	„ 20
Not exceeding „ 20	<i>Sen</i> 40
Not exceeding „ 50 ..	„ 60
Not exceeding „ 75	„ 60
Not exceeding „ 100.....	<i>Sen</i> 1
Not exceeding „ 250.....	„ 1
Not exceeding „ 500.....	„ 4
Not exceeding „ 750.....	„ 4
Not exceeding „ 1,000	„ 6
Not exceeding „ 2,500	„ 10
Not exceeding „ 5,000	„ 10
For every thousand <i>yen</i> in excess of <i>yen</i> 5,000	„ 2

The provisions of the preceding paragraph shall correspondingly apply to cases specified in Arts. VI. and VII. of the Law concerning Stamps for non-contentious Commercial Cases.

The provisions of Art. V. of the Law concerning Stamps for Non-contentious Commercial Cases shall correspondingly apply to cases where stamps are to be affixed conformably to the provisions of the second paragraph of the present Article.

ART. V., CLAUSE 2.—With respect to documents relating to administrative litigation, stamps of the following amounts shall be affixed to the exemplifications thereof.

If a protocol has been drawn up by the Court clerk upon statements made verbally to him, the stamps shall be affixed to such protocol.

1. Petition	<i>yen</i> 7
2. Objection	„ 1

3. Application for evidence-taking.....	yen	1
4. Application for service of decision....	„	1
5. Application for change of date, postponement of pleadings or appointment of date for pleadings	Sen	45
6. Motion for accessory intervention ...	„	45
7. Motion for refusal	„	45
8. Motion for fixing costs	„	45
9. Reply, and applications and motions not specified in the foregoing items....	„	25

Documents relating to administrative litigation to which stamps have not been affixed as provided in the preceding paragraph shall be invalid except in case of provisional dispensation from payment of judicial costs. In cases, however, where stamps have not been affixed or have been insufficiently affixed, the Court may cause the proper amount of stamps to be affixed and thereby validate the document in question.

ART. V., CLAUSE 3.—With respect to stamp duty on cheques, the provisions of Arts. VI., VIII., IX., XI., XIII. and XIV. shall apply.

ART. V., CLAUSE 4.—In collecting the placer tax, fractions of a *cho* and quantities less than a thousand *tsubo* shall be reckoned as one *cho* and one thousand *tsubo* respectively.

ART. V., CLAUSE 5.—The placer tax for any year shall be paid in December of the preceding year.

With respect to the placer tax which is newly borne or has become insufficient by reason of the grant of license for the recovery of gold-dust of an alteration in the placer, the imports falling due in the first year shall be paid immediately.

The placer tax to be paid as prescribed in the preceding paragraph shall be proportionate to the number of

months for which it is liable; the same rule holds when the working of a placer is abandoned.

ART. V., CLAUSE 6.—The travelling tax shall be collected by those engaged in the steam train, electric car, and steamboat services, and the total amount thereof for every month shall be paid to the Government on or before the tenth of the month following.

In the event of those engaged in the steam train, electric car, and steamship services failing to pay travelling tax to be collected conformably to the provision of the preceding paragraph, the said tax shall be collected from those conducting the aforesaid services in accordance with the National Tax Collection Law.

Those persons who leave for foreign countries in foreign-going vessels shall be exempted from the travelling tax.

Competent officials may examine the books and papers of those engaged in the steam train, electric car, and steamboat services.

ART. V., CLAUSE 7.—With respect to the import duty on cocoons, rice, and paddy, the provisions of the Customs Law and Tariff Law relative to dutiable articles shall correspondingly apply.

ART. VI.—The following articles shall be exempted in the manner to be determined by ordinance from the consumption tax on textiles.

1. Textiles which are exported abroad, or which are intended to be exported abroad when made into manufactured articles;
2. Textiles for the manufacturer's personal use.

In the event of exportation of textiles on which the consumption tax has been paid or of articles made with such

textiles, money or the proper amount of stamps will be granted in the manner to be determined by ordinance.

ART. VII.—When woollen textiles are taken from a factory, custom-house, or bonded warehouse, the consumption tax thereon shall be paid at the time by the person taking delivery thereof.

With respect to the consumption tax on textiles other than woollen, the proper amount of stamps shall, in lieu of payment of the tax, be affixed to the said textiles before they are removed from the manufactory, Custom-house, or bonded warehouse. The stamps, however, need not be affixed if an amount of tax proportionate to the value of the textiles has been paid before their removal and a seal certifying the payment of the tax stamped on the said textiles.

In affixing stamps fractions of a *sen* in the amount of the tax shall be reckoned as one *sen*.

Details relative to the affixing and defacement of stamps and the seal certifying the payment of the tax referred to in the second paragraph shall be determined by ordinance.

ART. VIII., CLAUSE 1.—Upon deposit of a security corresponding to the amount of the consumption tax, the Government shall postpone the collection of the said tax with respect to woollen textiles for a term not exceeding three months.

ART. VIII., CLAUSE 2.—In the following cases textiles may, in the manner to be determined by ordinance, be removed without the payment of consumption tax.

1. When textiles are with the consent of the Government removed to another manufactory or warehouse.
2. When textiles are with the consent of the Government removed from a manufactory or ware-

house to be dyed, printed, or embroidered, or for the execution of other work thereon.

3. When they are delivered by the weaver working to order to the person giving such order.
4. When they are removed under conditions imposed by the Government with a view to payment of consumption tax at a fixed place.
5. When they are textiles specially manufactured for export and have been stamped at the manufactory with the Government seal certifying exemption from the tax.

In the cases mentioned in the preceding paragraph the place to which the said textiles are removed shall be treated as the manufactory and the person carrying on the business thereat as the manufacturer.

ART. VIII., CLAUSE 3.—If, in the event of woollen textiles which have been removed from a manufactory after the payment of the consumption tax thereon, being brought back to the same manufactory, the approval of the Government has been obtained with respect to the description and quantity thereof, the consumption tax shall not be levied afresh when the said textiles are again removed from the manufactory.

ART. IX.—A person taking delivery of woollen textiles from a manufactory, Custom-house, or bonded warehouse shall, except in the cases provided for in Art. VIII., Clause 2, report at the time of delivery the value thereof to the Government.

In the event of failure to make the report prescribed in the preceding paragraph or of the Government deeming the reported value incorrect the Government shall estimate the value of the textiles in question.

If the person taking delivery of the woollen textiles fails to agree to the value estimated as provided in the preceding paragraph, he may immediately enter a protest.

When a protest is entered, at least two appraisers shall be appointed, and after hearing their opinion the Government shall decide in regard thereto.

If the difference between the value stated by the protester and the value estimated as provided in paragraph 2 is greater than the difference between the said estimated value and that decided upon according to the provisions of the preceding paragraph, the said protester shall bear the costs of the appraisal.

A person intending to remove textiles other than woollen from a manufactory, Custom-house, or bonded warehouse shall, in the cases provided for in Art. VIII. Clause 2, mark the price thereof and affix stamps proportionate to the consumption tax thereon. This rule, however, does not hold for those cases to which the proviso of Art. VII. Clause 2 is applicable.

The manner of marking the price as prescribed in the preceding paragraph shall be determined by ordinance.

ART. X.—Except in cases to which the provisions of Art. VI. or Art. VIII., Clause 1, 2, or 3, are applicable, textiles cannot, prior to the payment of the consumption tax thereon, be removed from a manufactory, Custom-house, or bonded warehouse.

ART. XI.—Except in cases to which the provision of Art. VI. or Art. VIII., Clause 1, 2, or 3 are applicable, a manufacturer of textiles cannot, prior to the payment of the consumption tax thereon, deliver textiles to others or remove them from his manufactory.

ART. XII.—Any person proposing to manufacture or sell textiles shall apply to that effect to the Government.

This rule, however, does not apply to those proposing to manufacture only textiles for their personal use.

ART. XIII., CLAUSE 1.—A manufacturer of textiles cannot at the same time trade in textiles at his manufactory. This rule, however, does not apply to cases where the place of manufacture and the place of sale have, with the sanction of the Government, been separated.

ART. XIII., CLAUSE 2.—A dealer in textiles who proposes to sell a textile to which stamps have been affixed, at a price higher than that marked thereon, shall mark the price afresh and affix additional stamps proportionate to the increase of price.

ART. XIV.—Manufacturers of and dealers in textiles shall keep books wherein the details of the manufacture, receipt, and delivery of textiles shall be clearly entered.

ART. XV.—Revenue officers may enter any manufactory or place of sale of textiles and examine textiles, materials therefor, appliances, instruments, buildings, books and papers.

Such officers may, if they deem it necessary for purposes of supervision, affix their seals to the things mentioned in the preceding paragraph.

ART. XVI.—Revenue officers may examine textiles in the course of transportation and make inquiry respecting their place of origin and destination.

In the foregoing case the said officers may, if they deem it necessary for purposes of supervision, suspend the transportation of the textiles or affix their seals to the goods, vessels, or vehicles.

ART. XVII., CLAUSE 1.—Any person to whom any of the following items is applicable shall be liable to a fine equal to five times the amount of the consumption tax and required to pay immediately the said tax. In no case, however, shall the amount of the fine fall below ten *yen* :—

1. When textiles other than those intended for personal use are manufactured without previous report to the Government.
2. When textiles which have been exempted from consumption tax on the ground of their being intended for export or articles made with such textiles are consumed in the country or are transferred with a view to their consumption in the country.
3. When textiles removed in accordance with the second clause of Art. VIII. fail to reach their pre-determined destination or are consumed.
4. When the prohibitory rules given in Arts. X. and XI. are infringed.

ART. XVII., CLAUSE 2.—Any person to whom either of the following items is applicable shall be liable to a fine equal to five times the amount of the tax evaded and required to pay immediately the said tax. In no case, however, shall the amount of the fine fall below five *yen*.

1. When textiles are sold without the proper amount of stamps which should be affixed thereto.
2. When textiles to which stamps have been affixed are sold at a price higher than that marked thereon without conforming to the provisions of the second clause of Art. XIII.

ART. XVII. CLAUSE 3.—A dealer in textiles who is found in possession of textiles without the proper amount of stamps which should be affixed thereto shall be liable to a fine of from five *yen* to five hundred *yen*.

Upon detection of the offence specified in the preceding paragraph, revenue officers may, whether such offence has been punished or not, affix the proper amount of stamps on the textiles in question at the expense of the dealer.

To the collection of the expense referred to in the preceding paragraph the provisions of the National Tax Collection Law correspondingly apply.

ART. XVIII.—Any person to whom any of the following items is applicable shall be liable to a fine of from three *yen* to thirty *yen*.

1. When a manufacturer of or dealer in textiles makes a false entry in his books or reports a false fact, or neglects to make an entry or report a fact, with respect to the manufacture, receipts, or delivery of textiles.
2. When the stamps to be affixed to any textiles are not affixed or defaced in the manner prescribed by ordinance.
3. When the price to be marked on any textile is not marked in the manner prescribed by ordinance.
4. When the discharge of their duties by the revenue officers is resisted, evaded, or obstructed. The cases to which the provisions of the Criminal Code are applicable, shall be dealt with in accordance therewith.

ART. XIX.—With respect to contraventions of the present Law or Ordinances issued in conformity therewith, the provisions of the Criminal Code relative to the mitigation, aggravation, and concurrence of offences shall not apply.

ART. XX.—In the event of a manufacturer of or dealer in textiles being a minor or person adjudged incompetent, the penal clauses which are, according to the provisions of the present Law or Ordinances issued in conformity therewith, applicable to persons conducting such business shall apply to his legal representative. This rule, however, shall not apply to minors possessing the same capacity as adults with respect to their business.

ART. XXI.—If an agent of a manufacturer of or dealer in textiles, the head or any member of the family of such manufacturer or dealer, or any person living in his house, in his employ, or otherwise engaged in his business infringes in connection with such business the provisions of the present Law or Ordinances issued in conformity therewith, the said manufacturer or dealer shall be liable to the penalty for such infringement.

ART. XXII.—Hokkaido (Hokkaido Local Government) Fu Ken, (Prefectures), Cities, Towns, Villages, and other public corporations shall not impose any tax on land in addition to the land-rate and *tanbetsuwari* which may be levied within the following limits:—

1. In the case of Hokkaido, Fu, Ken, urban districts in Hokkaido, first and second class towns and villages, and urban districts and Makirishima in Okinawa-ken,

When the land-rate (supplementary to the land tax) alone is imposed 5-10ths of the land-tax.

When the *tanbetsuwari* alone is imposed *Sen 40* average per *tanbu* (300 *tsubo*).

If both the land-rate and the *tanbetsuwari* are imposed on any land, the total amount of the *tanbetsuwari* shall not exceed the difference between 5-10ths of the land-tax on such land and the total amount of the land-rate thereon.

2. In the case of other public corporations:—

When the land-rate alone is imposed 3-10ths of the land-tax.

When the *tanbetsuwari* alone is imposed *Sen 40* per average per *tanbu*.

If both the land-rate and the *tanbetsuwari* are imposed on any land, the total amount of the *tanbetsuwari* shall not exceed the difference between 3-10ths of the land-tax on any land and the total amount of the land-rate thereon.

No public corporations, with the exception of Hokkaido, Fu, and Ken, shall impose income or business rates exceeding 30 per cent. of the income tax or business tax.

No supplementary rates shall be levied in respect of the increased amounts of the land-tax, business tax, income tax, and mining set tax collected in accordance with the provisions of Art. II.

In the event of Fu and Ken (prefectural) expenditure being apportioned among cities, towns, and villages such cities, towns, and village may, with the permission of the Ministers for Home Affairs and of Finance, levy the rates or the *tanbetsuwari* or both together beyond the limits imposed in the first and second paragraphs but not exceeding the amount apportioned.

For the purpose of repaying the principal of and paying the interest on debts contracted not later than the 36th fiscal year of Meiji, or defraying the expenditures required for the repair of public works damaged by extraordinary calamities, or upon the apportionment being made of such expenditures, the rates or *tanbetsuwari* or both together may, with the special permission of the Ministers for Home Affairs and of Finance, be levied beyond the limits imposed in the first and second paragraphs.

With respect to building land and drying-places for marine products in Hokkaido, the rates or *tanbetsuwari* or both together may, with the special permission of the Ministers for Home Affairs and of Finance, be levied beyond the limits imposed in the first paragraph.

To defray expenditures required for the utilisation of water, the rates or *tanbetsuwari*, or both together may, with the special permission of the Ministers for Home Affairs and of Finance, be levied beyond the limits imposed in the first paragraph.

The limitations according to the first and second paragraphs do not interfere with the application of special laws and ordinances, in which the rates of taxation have been specially fixed.

ADDITIONAL RULES.

ART. XXIII.—The present Law shall come into force on the day of its promulgation. The import duty, however, shall come into force when six months shall have elapsed after the promulgation of the present Law.

With regard to the land-tax, business tax, and income tax, the present Law shall first apply to the levy thereof for the 37th year of Meiji.

The limits of taxation imposed in Art. XXII. shall be applicable from the 37th fiscal year of Meiji.

In the event of any items or rates of taxation of Hokkaido, Fu, Ken, Cities, Towns, and Villages, and other public corporations being in conflict with the provisions of the present Law, only such portions thereof as actually clash with the said provisions shall become void.

ART. XXIV.—Struck out.

ART. XXV.—Struck out.

ART. XXVI.—With regard to sugar which is under No. 15, Dutch colour standard, and molasses, which are stored in bonded warehouses subsequently to the coming into force of the present Law, the import tariff in force at the time when they are removed from the said warehouses shall apply thereto.

ART. XXVII.—The present Law shall be abolished on the last day of the year following that in which peace shall have been restored.

ADDITIONAL RULES.

The present Law shall come into force on the day of its promulgation. But the registration tax relative to immovable property and vessels shall come into force on the 1st April of the 38th year of Meiji, the registration tax relating to mining and the tax on trial mining sets on the day on which the Mining Law shall come into force, the consumption tax on textiles other than woollen on the 1st February of the 38th year of Meiji, and the import duty after the lapse of six months from the date of promulgation of the present Law.

With regard to the land-tax, business tax, income tax, and patent medicines business tax, the present Law shall first apply to the levy thereof for the 38th year of Meiji. The amount of increase, however, in the patent medicines business tax levied for the first half of the 38th year of Meiji shall be paid not later than a month after the present Law comes into force.

The amount of increase in the Mining set tax and the placer tax shall be calculated according to the number of months passed since the coming into force of the present Law and shall be paid not later than sixty days from the date of its coming into force.

A person who has prior to the coming into force of the present Law made an application relative to mining according to the provisions of the Mining Regulations and already paid the amount of increase in the registration tax prescribed in the Extraordinary Special Tax Law is not required when the matters applied for are registered in the Mining Register according to the provisions of the Mining Law to pay afresh the surtax prescribed in the present Law.

A person who has been manufacturing or selling textiles prior to the coming into force of the present Law and proposes to continue to manufacture or sell them subsequently thereto shall apply to that effect to the Government not later than 30 days after the coming into force of the present Law. This rule, however, does not apply to manufacturers of woollen textiles and those who manufacture textiles other than woollen solely for their personal use.

The manufacture or sale which has up to the time been carried on may still be continued during the term specified in the preceding paragraph.

A dealer in textiles shall affix to the textiles other than woollen in his possession at the time when the present Law comes into force stamps amounting to ten per cent. of the value of such textiles. The dealer in textiles may, however, apply for exemption from affixing the said stamps on the condition that he shall pay to the Government a sum equal to ten per cent. of the monthly proceeds of sale reckoning from the month in which the present Law comes into force, not later than one year from the month following.

Any person desiring to be exempted from affixing stamps shall apply to that effect to the Government not later than 20 days after the coming into force of the present Law, stating at the same time in writing the quantity and value of textiles other than woollen in his possession at the time when the present Law came into force.

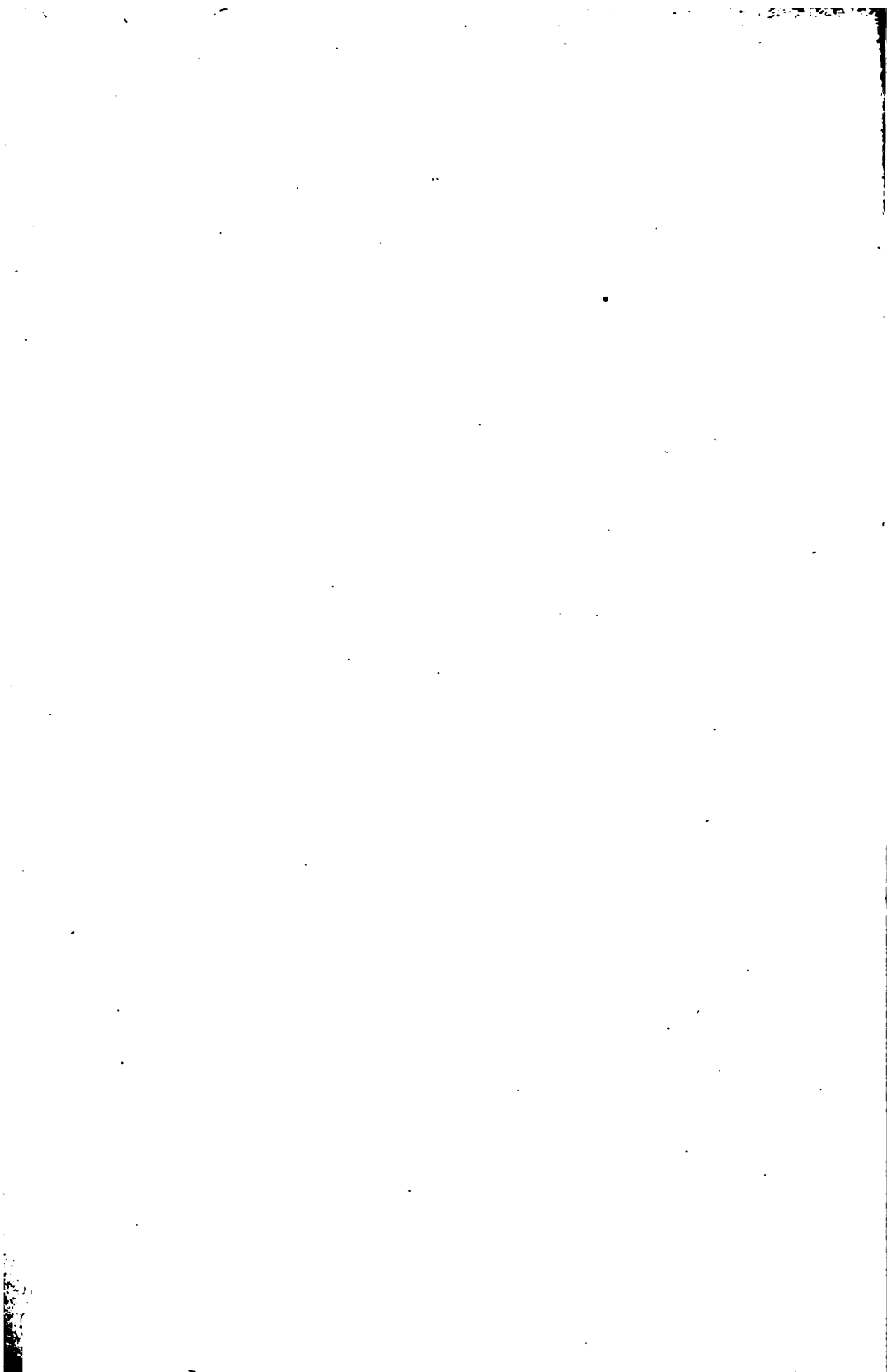
Those persons who are dealers in textiles at the time when the present Law comes into force shall be exempted for a term not exceeding 30 days after the coming into force of the said Law from the application of the provisions of the third clause of Art. XVII.

To cases in which stamps must be affixed according to the seventh paragraph of the Additional Rules the provisions of the second, third, and fourth paragraphs of Art. VII. shall correspondingly. apply.

In cases in which exemption from the affixing of stamps has been obtained under the eight paragraph of the Additional Rules, the seal certifying the payment of the tax shall be stamped on the textiles in question prior to their removal except when such textiles are intended to be sold by retail.

Those persons who have been exempted under the eighth paragraph of the Additional Rules shall report every month to the Government the total proceeds of the sale of their textiles.

With respect to the sums of money to be paid by those persons who have been exempted under the eighth paragraph of the Additional Rules, the provisions of the National Tax Collection Law shall correspondingly. apply.



RULES FOR THE ENFORCEMENT
OF THE
EXTRAORDINARY SPECIAL TAX LAW.

(AS AMENDED BY IMPERIAL ORDINANCE No. 1, 38TH
YEAR OF MEIJI.)

ART. 1.—The expression “Manufacturers or persons proposing to manufacture” used in the present Ordinance does not include persons who manufacture or propose to manufacture solely for their personal use.

ART. I., CLAUSE 2.—When a joint-stock company or a joint-stock partnership presents to the Taxation Office having jurisdiction its profit and loss account in accordance with the provisions of Art. III. of the Rules for the Enforcement of the Income Tax Law, it shall also report the number of its shareholders or shareholders and partners combined at the time when such number was greatest during the business year in question.

ART. I., CLAUSE 3.—Dealers in patent medicines shall on or before the 15th January every year report to the Taxation Office having jurisdiction the aggregate price of patent medicine prepared from each recipe during the preceding year.

ART. I., CLAUSE 4.—The travelling tax shall be collected when the steam trains, electric car, and steamboat fares are taken.

ART. I., CLAUSE 5.—Those engaged in the steam train, electric car, or steamboat service shall pay on or before the 10th of every month the travelling tax for the preceding month and at the same time present a statement of payment and an account to the treasury of the locality where their respective business is conducted. Those so engaged may, however, with the permission of the Taxation Office having jurisdiction over the locality where their head office is situated, pay the tax to the treasury of such locality.

When the travelling tax is paid into the treasury by a Government railway, the presentation of the account may be dispensed with.

ART. II.—Any person proposing to manufacture textiles shall fix upon the place of manufacture and the description of textiles to be manufactured and report to that effect to the Taxation Office having jurisdiction over the proposed place of manufacture.

Any person who propose to have a place of sale and deal thereat in textiles shall fix upon such place of sale and report to that effect to the Taxation Office having jurisdiction over the said place.

Any person who proposes to deal in textiles without possessing a place of sale shall report to that effect to the Taxation Office having jurisdiction over the place where he is domiciled.

ART. III.—If the Taxation Office having jurisdiction, deeming it necessary, orders a plan of a manufactory of textiles or an inventory of the tools and appliances used in the manufacture thereof to be presented, the manufacturer of textiles so ordered shall present the said plan or inventory.

ART. IV.—If a manufacturer of textiles proposes to remove his manufactory, he shall fix upon the place of manu-

facture to which he proposes to remove and report to that effect to the Taxation Office having jurisdiction over the place.

If a dealer in textiles who possesses a place of sale proposes to remove therefrom, he shall fix upon the place of sale to which he proposes to remove and report to that effect to the Taxation Office having jurisdiction over the place.

If a dealer in textiles who does not possess a place of sale proposes to remove his domicile, he shall report to that effect to the Taxation Office having jurisdiction over the place to which he proposes to remove.

ART. V.—A manufacturer of textiles who manufactures at fixed periods shall, whenever he commences to manufacture, previously report to the Taxation Office having jurisdiction the time of the commencement and conclusion of such manufacture.

ART. VI.—Any alteration taking place in the matters reported according to the provisions of Art. II. or Art. V. or in the matters mentioned in the plan or inventory presented according to the provisions of Art. III. shall be reported to the Taxation Office having jurisdiction.

ART. VII.—Upon succession to the business of a manufacturer of or dealer in textiles, the successor shall report the fact to the Taxation Office having jurisdiction.

A manufacturer of or dealer in textiles who proposes to transfer his business shall make to the Taxation Office having jurisdiction a report thereon with the joint signatures of himself and the transferee.

ART. VIII.—A manufacturer of or dealer in textiles who abandons such manufacture or trade shall report the fact to the Taxation Office having jurisdiction.

ART. IX.—A person desiring to secure exemption from consumption tax for textiles which are exported abroad or intended when made into manufactured articles to be exported abroad shall obtain the consent of the Taxation Office having jurisdiction whenever such textiles are taken delivery of or removed from the manufactory thereof.

With respect to manufactories where only textiles intended for export are manufactured the Taxation Office having jurisdiction may, if it deems that no inconvenience will be caused thereby in supervision, permit the consent mentioned in the preceding paragraph to be dispensed with. The same rule holds, provided the Taxation Office deems that no inconvenience will be caused thereby in supervision, with respect to manufactories where only textiles intended to be exported when made into finished articles are manufactured and to warehouses for the storage thereof.

If, in the cases mentioned in the preceding two paragraphs, the Taxation Office having jurisdiction has named conditions with respect to the transportation or storage of textiles or finished articles made therefrom or other matters in connection therewith, the exemption from consumption tax cannot be secured unless such conditions are complied with

ART. IX., CLAUSE 2.—If, in exporting abroad textiles upon which consumption tax has been paid or articles made therefrom such goods are examined by the Custom-house at the port of export and application is made accompanied by a proof of the payment of consumption tax in cash or stamps for the said textiles or the textiles from which the said articles have been made, the consumption tax in question shall be refunded. In the case, however, of the export of textiles to which stamps have been affixed, the proof of the payment of consumption tax will not be required.

ART. X.—A manufacturer who desires to be exempted from consumption tax with respect to textiles made for his personal use shall, when he proposes to remove such textiles from the manufactory, obtain the consent thereto of the Taxation Office having jurisdiction.

ART. XI.—When the consent of the Government provided for in the second clause of Art. VIII, of the Extraordinary Special Tax Law is to be obtained or the Government seal certifying exemption from tax is to be stamped, the application in regard to such consent or seal shall be made to the Taxation Office having jurisdiction.

The provisions of the third paragraph of Art. IX. shall correspondingly apply to the case mentioned in the preceding paragraph.

ART. XII.—A person who proposes to take delivery of woollen textiles from a manufactory shall, except in the cases specified in Art. VI. and Art. VIII. Clause 2, of the Extraordinary Special Tax Law, report to that effect and declare at the same time the value of such textiles to the Taxation Office having jurisdiction over the manufactory.

ART. XII., CLAUSE 2.—When stamps are to be affixed to textiles other than woollen, the value of such textiles shall be marked thereon, stamps to the proportionate amount affixed, and the defacing-stamp impressed across the face of the textile and the design of the stamps. Those affixing stamps may, however, mark the value on a piece of paper which shall be sewn on to the textile by a thread without a knot at the end, affix stamps to the proportionate amount over the place where the two ends of the thread are tied, and impress the defacing-stamp across the piece of paper and the design of the stamps.

ART. XII., CLAUSE 3.—A person who desires to pay the tax in the manner described in the proviso of the second

paragraph of Art. VII. of the Extraordinary Special Tax Law shall report to that effect to the Taxation Office having jurisdiction prior to the removal of the textiles in question ; in such case the said Taxation Office shall affix to the textile or the piece of paper sewn thereto a label stating that the tax has been paid, or stamp on the textile the seal certifying the payment of the tax.

ART. XIII.—Revenue Officers may only in districts where there are no treasuries personally collect the consumption tax.

In the case mentioned in the preceding paragraph Revenue Officers may verbally give the notice calling for the payment of the tax.

ART. XIV.—The security which is to be deposited in accordance with the provisions of the Extraordinary Special Tax Law must be either in cash or such negotiable papers as shall be deemed safe by the Taxation Office having jurisdiction.

A person proposing to offer security shall deposit the security specified in the preceding paragraph and present the deposit-receipt therefor to the Taxation Office having jurisdiction.

ART. XV.—In the event of the depreciation in value of the negotiable papers which have been deposited as security, the Taxation Office having jurisdiction may order a further deposit of suitable security to be made.

If a person who has, in accordance with the provisions of the preceding paragraph, been ordered to deposit security fails to do so, the Taxation Office shall immediately collect the consumption tax.

ART. XVI.—In case security has been deposited, the Taxation Office having jurisdiction shall take steps for the

return thereof when the consumption tax has been completely paid or exemption therefrom has been confirmed.

ART. XVII.—If, when consumption tax is to be collected, security has been deposited, such security may be appropriated for the payment of the said tax.

In the event of security being appropriated for the payment of the tax, the negotiable papers, if such have been deposited, shall be publicly sold and the proceeds of the sale be appropriated for the payment of the consumption tax and the costs of the sale.

If, in the case mentioned in the preceding two paragraphs, the proceeds are insufficient, the deficit shall be met by further collection; but if they are in excess, the balance shall be returned.

ART. XVII., CLAUSE 2.—If, in the event of its being proposed to work on textiles to which stamps or a seal certifying the payment of the tax have been affixed the consent thereto of the Taxation Office having jurisdiction has upon application been obtained, a request may be made for the delivery of new stamps in place of the old or for the stamping afresh of the seal certifying the payment of the tax.

ART. XVII., CLAUSE 3.—When textiles to which stamps or the seal certifying the payment of the tax have been affixed are to be sold in small pieces, those portions to which the stamps or seal have not been affixed should as far as possible be cut off. If, however, it is necessary to cut off the portions with the stamps or impressions of the seal, the pieces containing the said stamps or impressions shall be cut out and kept, and such pieces shall be collected every month and presented at the Taxation Office having jurisdiction with a view to the cancellation thereof.

ART. XVIII.—A manufacturer of textiles shall enter in his books at least the following matters;—

1. Description and quantity of the raw material ; and if it has been delivered to him, the date of receipt, and the address and name or designation of the person delivering it ;
2. Description and quantity of the raw material used, and the date of its use ;
3. Description and quantity manufactured and date of manufacture ;
4. Description and quantity delivered by him, the value thereof, date of delivery, and the address and name or designation of the person taking delivery.

ART. XIX.—A dealer in taxtiles shall enter in his books at least the following matters :—

1. Description and quantity delivered to him, the value thereof, date of delivery, and the address and name or designation of the person delivering ;
2. Description and quantity sold, the value thereof, date of sale, and the address and name or designation of the purchaser.

A retail dealer is not required to enter the address and name or designation of the purchaser as prescribed in the second item of the preceding paragraph.

ART. XX.—If in cases where, according to the provisions of the present Ordinance, a report should be made to the Taxation Office having jurisdiction or the consent thereof obtained, a report made to or consent obtained from a revenue officer visiting a manufactory or warehouse shall be regarded as a report made to or consent obtained from the Taxation Office itself.

ART. XXI.—Revenue Officers shall not divulge matters

relating to the business of manufacturers of a dealers in textiles which have come to their knowledge in the discharge of their duties.

ART. XXII.—The official business prescribed in the present Ordinance which should properly be undertaken by the Taxation Office shall be conducted by the Custom-house with respect to textiles which are taken delivery of from the Custom-house or bonded warehouses.

ART. XXIII.—The term “Taxation Office” occurring in the present Ordinance shall be understood in Taiwan (Formosa) to refer to the Cho (Prefectural Office). (Repealed)

ADDITIONAL RULES.

The present Ordinance shall come into force on the day of its promulgation.

The report prescribed in the third clause of Art. I shall, in the 38th year of Meiji only, be made not later than fifteen days after the promulgation of the present Ordinance.

In case, in conformity with the provisions of the Additional Rules appended to Law No. 1, of the 38th year of Meiji, a report or application is to be made, or a seal certifying the payment of the tax is to be stamped, the Taxation Office having jurisdiction shall be approached in regard to such matters.

SUCCESSION TAX LAW.

(LAW NO. 10, OF THE 38TH YEAR OF MEIJI.)

ART. I.—When a succession occurs, the succession tax shall, irrespectively of the question whether the place of its occurrence lies within or without the Empire, or whether the predecessor of the successor is or is not a Japanese subject, be imposed in accordance with the provisions of the present Law upon the descendible property which lies in a place where the said Law takes effect.

ART. II.—If the predecessor is domiciled in a place where this Law takes effect, the property specified hereunder shall be taken as the descendible property lying in a place where the said Law takes effect.

1. Movable and immovable property in a place where this Law takes effect ;
2. Rights existing in respect of immovable property in a place where this Law takes effect ;
3. Property rights other than those specified in the preceding two items.

If the predecessor is not domiciled in a place where this Law takes effect, the property specified in Items Nos, 1 and 2 of the preceding paragraph shall be taken as the descendible property in a place where this Law takes effect.

The location of a vessel is determined by the place of its registration.

The domicile of a person or the place of registration of a vessel which has been removed one place where this Law

takes effect to another where it has no effect not more than one year prior to the occurrence of a succession shall be deemed to be in a place where the Law takes effect.

ART. III.—If the predecessor is domiciled in a place where this Law takes effect, the sum of the value of the descendible property lying at the time of the occurrence of the succession in a place where the Law takes effect and the value of property lying in a place where it takes effect which was given away by the predecessor not more than one year prior to the said occurrence shall, after deducting therefrom the following amount, be taken as the taxable value :—

1. Public charges ;
2. Funeral expenses of the predecessor ;
3. Obligations.

If the predecessor was not domiciled in a place where this Law takes effect, the sum of the value of the descendible property lying at the time of the occurrence of the succession in a place where the Law takes effect and the value of property lying in a place where it takes effect which was given away by the predecessor not more than one year prior to the said occurrence shall, after deducting therefrom the following amounts, be taken as the taxable value :—

1. Public charges upon such property ;
2. Obligations secured by lien, special preferential right, pledge, or mortgage on such property ;
3. Obligation of making gifts in connection with such property.

Perpetual leases shall not be reckoned in the taxable value for the succession tax.

Gifts and legacies made to public corporations and charitable enterprises shall not be reckoned in the taxable value.

ART. IV.—The value of any descendible property is determined by its value at the time of the occurrence of the succession.

With respect to vessels, superficies, emphyteusis, and annuities, the Government shall assess the value thereof in the following manner :—

1. The value of a vessel is determined by deducting from the cost of its construction one-twenty-fifth thereof for every year that has passed since its construction. For vessels, however, over which twenty years have passed since their construction the value shall be one-fifth of the cost of construction.

Fractions of a year are counted as one year.

2. The value of superficies is determined at the following rates :—

If the remaining term does not exceed ten year.	Twice the rental value of the land which is the object of the superficies.
If the remaining term does not exceed thirty years.	Three times the rental value of the land which is the object of the superficies.
If the remaining term does not exceed fifty years or if the duration is undetermined.	Five times the rental value of the land which is the object of the superficies.
If the remaining term does not exceed a hundred years.	Seven times the rental value of the land which is the object of the superficies.
If the remaining term exceeds a hundred years.	Twelve times the rental value of the land which is the object of the superficies.

3. The value of emphyteusis is determined at the following rates :—

If the remaining term does not exceed ten years. Twice the rental value of the land which is the object of the emphyteusis.

If the remaining term does not exceed thirty years or if the duration is undetermined. Three times the rental value of the land which is the object of the emphyteusis.

If the remaining term does not exceed fifty years. Five times the rental value of the land which is the object of the emphyteusis.

4. The value of a certain annuity is determined by the total amount thereof during the term yet unexpired. The value however, cannot exceed twenty times the amount of the annuity for one year.

5. The value of an annuity for an unlimited period is equal to twenty times the amount of the annuity for one year.

6. The value of a life annuity is equal to the total amount of such annuity during the following terms which vary with the age of the annuitant ;—

If the annuitant's age is	Term
Less than twenty years	Ten years.
Less than thirty years	Eight years.
Less than forty years	Six years.
Less than fifty years.....	Four years.

Less than sixty yearsTwo years.
Sixty years or more.....One year.

By the term “ rental value of land ” in the preceding paragraph is meant the amount of net income which the lessor derives by leasing the said land on condition that he shall bear the public charges, costs of repair, insurance premiums, and other expenses for the preservation of such land.

ART. V.—The value of a conditional right, a right of uncertain duration, or a right pending in Court shall be estimated according to its judgment by the Government.

The obligations to be deducted according to the provisions of Art. III are limited to those which shall be deemed indisputable by the Government.

ART. VI. Property, the taxable value of which is in the case of succession to a house less than one thousand *yen* and in the case of succession to property less than five hundred *yen*, is exempted from succession tax.

ART. VII.—The succession tax shall not be imposed in respect of successions which occur through death in battle, or through death caused by wounds received or sickness suffered in war, of officers and privates in the army or navy or civil officials and other belonging thereto, except in the case of those wounded or sick whose death takes place after the lapse of one year from the time when they received the wounds or fell sick.

ART. VIII.—The succession tax is, for the purpose of the imposition thereof, calculated by applying each tax-rate in order according to the kind of heir in either of the classes into which the taxable value is divided.

SUCCESSION TO A HOUSE.

TAXABLE VALUE	TAX RATE.			
	If the successor is a descendant of the predecessor and a member of his family.		If the successor is one designated by the predecessor one chosen conformably to the provisions of Art. DCCCCLXXXII. of the Civil Code, an ascendant of the predecessor and a member of his family, or one who has married a woman who is the head of a house.	
	Yen.	per mille.	per mille.	per mille.
Not exceeding 5,000		12	15	20
Exceeding 5,000		15	17	25
Exceeding ....10,000		17	20	30
Exceeding ....20,000		20	25	35
Exceeding ....30,000		25	30	40
Exceeding ....40,000		30	35	45
Exceeding ....50,000		35	40	50
Exceeding ....70,000		40	45	55
For every.....50,000 in excess of <i>yen</i> 100,000 (up to <i>yen</i> 1,000,000 added....		5	5	5

SUCCESSION TO PROPERTY.

TAXABLE VALUE.	TAX RATE.			
	If the successor is a descendant.		If the successor is the husband, wife, or an ascendant.	
	Yen.	per mille.	per mille.	per mille.
Not exceeding.... 1,000		15	17	25
Exceeding 1,000		17	20	30
Exceeding 5,000		20	25	35

Exceeding .....10,000	25	30	40
Exceeding .....20,000	30	35	45
Exceeding .....30,000	35	40	50
Exceeding .....40,000	40	45	55
Exceeding .....50,000	45	50	60
Exceeding .....70,000	50	55	65
For every <i>yen</i> 50,000 in excess of <i>yen</i> . 100,000 (ceasing at <i>yen</i> 1,000,000) added	5	5	5

With respect to successions occurring in accordance with the laws of a foreign country, the tax-rates of the succession to property shall correspondingly apply.

EXAMPLE.

Suppose a descendant of the predecessor succeeds to property valued at *yen* 25,000; the succession tax thereon is calculated in the following manner:—

1. The first and lowest rate of 15 per mille is charged upon the maximum value of *yen* 1,000, which makes the tax *yen* 15.
2. The second lowest rate of 17 per mille is charged upon the maximum value of *yen* 5,000; but as of this sum *yen* 1,000 has been already charged, the rate of 17 per mille applies to the remaining *yen* 4,000, which makes the tax thereon *yen* 68.

Thus the tax on the first *yen* 5,000 is *yen* 15+68 or *yen* 83.

3. The third rate of 20 per mille is charged upon the first *yen* 10,000, of which *yen* 5,000 has already been disposed of, leaving *yen* 5,000 to be taxed. The charge upon the latter at 20 per mille is *yen* 100.

Thus the tax on the first *yen* 10,000 is *yen* 83 + 100 or *yen* 183.

4. The fourth rate of 25 per mille is charged upon the first *yen* 20,000, from which the above-mentioned *yen* 10,000 must be deducted, leaving *yen* 10,000 to be charged at 25 per mille which make the tax thereon *yen* 250.

Thus the tax on the first *yen* 20,000 is *yen* 183 + 250 or *yen* 433.

5. The fifth rate of 30 par mille is in a similar manner charged upon *yen* 5,000, the balance after deducting *yen* 20,000 from the original sum of *yen* 25,000, making the tax thereon *yen* 105.

Thus the total tax on *yen* 25,000 is *yen* 433 + 150 or *yen* 583.

The above figures may be tabulated as follows :

Taxable Value. Yen.	Total Taxable Value. Yen.	Tax-Rate per Mille. Yen.	Amt. of Tax. Yen.	Total Amt. of Tax. Yen.
1,000	1,000.....	15.....	15.....	15
4,000	5,000.....	17.....	68.....	83
5,000	10,000.....	20.....	100.....	183
10,000	20,000.....	25.....	250.....	433
5,000	25,000.....	30.....	150.....	583

ART. IX.—Even before a judicial decision with respect to the deprivation of a successor of his right of succession or to the cancellation of such deprivation has become final and conclusive, or before the succession is accepted or refused, the Government may, if necessary, impose succession tax at a rate prescribed for the expectant successor to the house or property in question.

In case it is not clear whether there is an heir, the succession tax shall be imposed at the rate prescribed for the successor who is subject to the highest tax-rate.

If, after the imposition of the tax according to the provisions of the preceding two paragraphs, the successor has been determined, the tax-rate shall be revised and the difference collected or returned according as the revised tax is greater or less than that first collected.

ART. X.—In the event of a succession occurring afresh not later than three years after the imposition of succession tax, the amount of the tax equal to that imposed upon the property formerly succeeded shall be remitted.

In the event of a succession occurring afresh not later than five years after the imposition of succession tax, one-half of the amount of the tax corresponding to that imposed upon the property formerly succeeded to shall be remitted.

ART. XI.—The successor shall, not later than three months from the day on which he became aware of the occurrence of the succession, and the executor of a will or administrator of descendible property shall, not later than three months from the day on which he entered upon his duties, present to the Government an inventory of the descendible property and a minute account of the amount to be deducted from the value thereof.

In the event of the succession occurring outside the Empire of the person who should present the documents mentioned in the proceeding paragraph being without domicile within the Empire, the time allowed in the same paragraph shall be extended to six months.

When the successor has been determined, a paper describing his title to the succession shall be presented to the Government simultaneously with the documents mentioned in the preceding two paragraphs or not later than one month from the day on which the successor was determined.

ART. XII.—The register shall, upon receipt of a report

on any of the following matters, inform the revenue authorities thereof:—

1. Death or disappearance.
2. Abdication or loss of nationality of the head of a house ;
3. Quitting of a house by the head thereof in consequence of the cancellation of a marriage or adoption ;
4. Loss of the right of headship of a house by a woman who is the head thereof in consequence of her marriage with a man who enters her house ;
5. Divorce of a man who is the head of a house through his marriage with a woman who was the head thereof.

ART. XIII.—The taxable value is determined by the Government.

When the taxable value has been determined, the Government shall notify it to the successor, executor of the will, or administrator of the descendible property.

ART. XIV.—The successor, executor of the will, or administrator of the descendible property may, if they have any objection to the determination mentioned in the preceding article, apply for re-investigation with regard thereto not later than twenty days from the date of receipt of the notice.

In the event of the successor, executor of the will, or administrator of the descendible property being without domicile within the Empire, the time allowed in the preceding paragraph shall be extended to three months.

ART. XV.—Upon the application mentioned in the preceding article being made, the Government shall decide

after hearing the opinion thereon of the Succession Tax Investigation Committee.

The provisions relating to the organization and meetings of the Investigation Committee will be determined by ordinance.

ART. XVI.—A person who refuses to submit to a decision respecting a taxable value may appeal to the high administrative authorities or bring an action in administrative court.

ART. XVII.—The succession tax must be paid in a lump; if, however, it amounts to at least one hundred *yen* application may be made for the payment thereof in annual instalments within a term not exceeding three years by depositing security corresponding to the amount of the said tax.

A person who proposes to apply for the payment in instalments according to the provisions of the preceding Paragraph must make such application to the Government not later than twenty days after the receipt of the notice mentioned in Art. XIII.

In the event of the successor, executor of the will, or administrator of the descendible property being without domicile within the Empire, the time allowed in the preceding paragraph shall be extended to three months.

ART. XVIII.—Even in cases where re-investigation has been applied for, appeal made to the high administrative authorities, or an action brought in administrative court, the heir, executor of the will, or administrator of the descendible property must pay the tax to the amount notified.

ART. XIX.—The successor, executor of a will, or administrator of descendible property cannot pay the legacies until the succession tax has been paid or permission for the postponement thereof has been obtained.

ART. XX.—In the event of the descendible property being insufficient for the complete payment of succession tax, those persons to whom property lying in places where this Law takes effect was given by the predecessor not more than one year prior to the occurrence of the succession shall pay the balance by contributing thereto in proportion to the respective amounts of such gifts. This rule, however, does not apply to cases where permission has been given to postpone the payment of the tax.

ART. XXI.—Those persons who take part in investigations connected with succession tax shall not divulge matters relating to such investigations.

ART. XXII.—In the event of the successor, executor of a will, or administrator of descendible property failing to present the documents specified in Art. XI. within the term mentioned therein, he may be served with a notice calling upon him to present them within a period which will be fixed by the Government.

If there are two or more successors the Government may serve the notice mentioned in the preceding paragraph upon one of them.

In the event of the successor, executor of the will, or administrator of the descendible property failing in the case mentioned in the preceding two paragraphs to present the documents within the fixed period, the Government determine the taxable value according to its judgment and collect from such successor, executor, or administrator the costs of service of the notice and an amount equal to one-tenth of the tax.

If there are two or more successors, they shall be jointly liable for the payment of the money to be collected according to the preceding paragraph.

With respect to the collection of the money mentioned in the third paragraph the provisions of the National Tax Collection Law correspondingly apply.

ART. XXIII.—In the following cases if the value of the gift of property other than immovable property or a vessel, which lies in a place where this Law takes effect is not less than five hundred *yen*, a succession to property shall be deemed to have occurred, and succession tax shall in accordance with the provisions of this Law be imposed upon the value of such property which shall be taken as the taxable value thereof.

1. When the predecessor has made a gift to the expectant successor to the house or property ;
2. When the head or family of a principal house makes a gift to the head or family of a branch house at the time of or subsequently to, the establishment of such branch house.

With respect to the succession to property mentioned in the preceding paragraph the provisions of Art. X. do not apply.

ART. XXIV.—Any person who makes false statements in the documents to be presented according to the provisions of Art. XI., or otherwise by dishonest acts schemes to evade or has evaded the payment of succession tax shall be liable to a fine equal to three times the amount of the tax which he has evaded or attempted to evade. If, however, the offender makes a voluntary confession, the amount of the tax in question will be collected, but his offence overlooked.

ART. XXV.—A person infringing the provisions of Art. XXI. shall be liable to a fine of from three *yen* to thirty *yen*.

A person who has been punished according to the provisions of the preceding paragraph shall forfeit his office.

ART. XXVI.—Fu and Ken (Prefectures), Cities, Towns, and Villages, and other public corporations cannot levy rates supplementary to the succession tax.

ADDITIONAL RULE.

The present Law shall come into force on the 1st April of the thirty-eighth year of Meiji (1905).

RULES FOR THE ENFORCEMENT OF THE SUCCESSION TAX LAW.

IMPERIAL ORDINANCE NO. 68, OF THE 38TH YEAR OF
MEIJI.

ART. I.—The Taxation Office of the locality where a succession occurs shall be the Taxation Office having jurisdiction over the succession tax in respect thereof.

If the locality where a succession occurs does not lie in a place where the Succession Tax Law takes effect, the Taxation Office of the locality of the descendible property which lies in a place where the said Law takes effect shall be the Taxation Office having jurisdiction. If the descendible property lies in the districts of two or more Taxation Offices, the Taxation Office of the locality of the principal property, thereamong shall be the Taxation Office having jurisdiction.

ART. II.—Upon the occurrence of a succession, the successor, executor of the will, or administrator of the descendible property shall, within the term allowed in the first paragraph of Art. XI. of the Succession Tax Law, present to the Taxation Office having jurisdiction a paper containing the matters specified hereunder together with an inventory of the descendible property and a detailed account of the amount to be deducted from the value of the said property; however, if, in cases where there are two or more successors the documents prescribed in the present Article have been

presented by one of such heirs, the others will not be required to present them.

1. Name of the predecessor ;
2. Locality of the occurrence of the succession ;
3. Date of the occurrence of the succession ;
4. Distinction between succession to a house and that to property ;
5. If the predecessor gave away property lying in a place where the Succession Tax Law takes effect not more than one year prior to the occurrence of the succession, the values of such gifts and names and domiciles of the recipients thereof,
6. Name and domicile of the successor.
7. Relationship between the successor and the predecessor.

If, in presenting the documents specified in the preceding paragraph, the successor has not been determined, the reasons therefor shall be given in lieu of Items 6 and 7 of that paragraph.

If, in the case mentioned in the preceding paragraph, the successor has been determined, the successor, executor of the will, or administrator of the descendible property shall present to the Taxation Office having jurisdiction a paper containing the matters specified in Items 6 and 7 of the first paragraph.

In a case where a succession to property is deemed to have occurred in accordance with the provisions of Art. XXIII. of the Succession Tax Law, it will suffice if a paper is presented containing the matters specified in Item 1, 2, 3, 6, and 7 of the first paragraph.

ART. III.—The Chief of the Taxation Office shall estimate the value of descendible property, determine the taxable value thereof, and notify it to the successor, executor of the will, or administrator of such descendible property.

The said successor, executor of the will, or administrator of the descendible property may request explanation with respect to the determination mentioned in the preceding paragraph.

ART. IV.—A person who objects to the determination of the taxable value and desires to request re-investigation with respect thereto shall fully state in writing the reasons therefor and apply to the Chief of the Taxation Office having jurisdiction within the term specified in Art. XIV. of the Succession Tax Law.

ART. V.—Upon receipt of the application for re-investigation, the Chief of the Taxation Office shall, after hearing the opinion thereon of the Succession Tax Law Investigation Committee, determine the taxable value and notify it to the protester.

The provisions of the second paragraph of Art. III. correspondingly apply to the case mentioned in the preceding paragraph.

ART. VI.—Within the jurisdiction of every Taxation Office a Succession Tax Investigation Committee shall be appointed; in cities, however, and in urban districts of Hokkaido and Okinawa-ken, within the jurisdiction of Taxation Offices, the Minister of Finance may specially appoint Investigation Committees.

ART. VII.—The Investigation Committee shall be composed of two revenue officers and three persons paying direct national taxes of not less than one hundred *yen*, who shall be appointed by the Minister of Finance.

The term of office of the members of the Investigation Committee shall be three years.

ART. VIII.—The Investigation Committee shall meet upon receipt of a notice from the Chief of the Taxation Office.

ART. IX.—The Investigation Committee shall, at its first meeting every year, elect the chairman from among the members thereof.

ART. X.—In the event of the chairman failing to attend a meeting of the Investigation Committee, the oldest in age among the members present shall, in his place, take the chair.

ART. XI.—A meeting of the Investigation Committee cannot, unless it is attended by more than one-half of the full number of the members thereof, pass any resolution.

Matters at issue are decided by a majority of the members present; in case of an equal division the chairman has the casting-vote.

ART. XII.—A member of the Investigation Committee cannot take part in investigation proceedings connected with his own succession or with that of his relations.

ART. XIII.—The Chief of a Taxation Office or his deputy may attend a meeting of the Investigation Committee and express his opinions thereat.

ART. XIV.—In case there are two or more successors such successors are, even when the descendible property has been divided prior to the payment of succession tax thereon, required jointly to pay the said tax.

ART. XV.—A person who desires to pay succession tax by annual instalments must state in writing the description of the proposed security and the term over which the payment is to extend, and apply to the Taxation Office

having jurisdiction within the term specified in Art. XVII, of the Succession Tax Law.

ART. XVI.—The security is limited to the following descriptions :—

1. Negotiable papers which shall be considered unexceptionable by the Chief of the Taxation Office.
2. Land ;
3. Buildings ;
4. Sureties whom the director of the Taxation Office shall consider of sufficient solvency to guarantee the payment of the tax.

ART. XVII.—A person who desires to tender negotiable papers as security shall deposit them and present the deposit-receipt therefor.

If land and buildings have been tendered as security, the Chief of the Taxation Office shall request the Registry Office to register a mortgage in respect thereof.

ART. XVIII.—If the Chief of the Taxation Office should consider that any security has depreciated in value or that a surety has ceased to be of sufficient solvency to guarantee the payment of the tax, he may cause additional security to be tendered or the surety to be changed.

ART. XIX.—The amount of an annual instalment is determined by dividing the whole amount of the succession tax by the number of years over which the payment is to extend.

ART. XX.—In the event of failure to tender additional security or to change the surety in cases where such security or change has been required, the Chief of the Taxation Office shall cancel the permission to pay by annual instalments and

collect the tax in a lump. The same rule holds in case of arrearage in the payment of such annual instalments.

ART. XXI.—In the event of a person who has obtained permission to pay by annual instalments neglecting to pay the succession tax, if he has deposited security, such security shall be appropriated for the payment of the said tax, and if he has a surety, such surety shall be notified and required to pay the tax.

In the case where security is to be appropriated for the payment of the tax, such security shall be publicly sold and if the proceeds thereof are insufficient for the payment of the succession tax and costs of the public sale, the difference shall be collected, but if they are in excess, the balance shall be returned.

In the event of the surety failing to pay the tax in full, measures for enforcing payment shall be taken against the delinquent tax-payer and if there is still a deficiency, the same measures shall be taken against his surety.

ART. XXII.—When a person who had obtained permission to pay by annual instalments has paid the tax in full, the Chief of the Taxation Office shall take steps to release the security given therefor.

ART. XXIII.—In the event of the successor executor of a will, or administrator of descendible property failing to present within the specified term the documents mentioned in Art. XI. of the Succession Tax Law, he shall be served with a notice requiring him to present the said documents within a period which shall be fixed by the Chief of the Taxation Offices having jurisdiction.

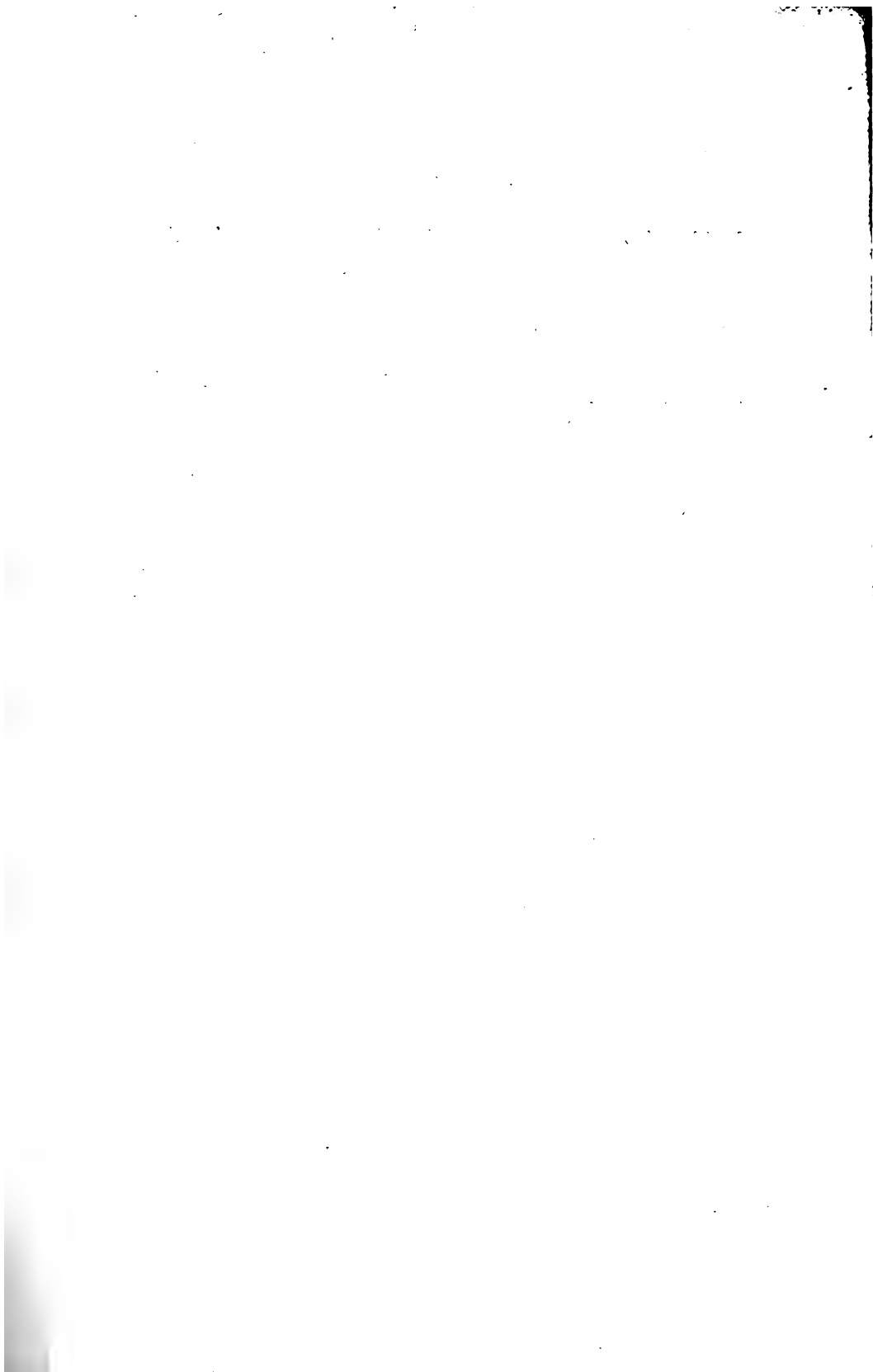
In case of failure to present the documents within the period referred to in the preceding paragraph, the Chief of

the Taxation Office having jurisdiction shall determine the taxable value according to his judgment.

ADDITIONAL RULE.

The present Rules shall come into force on the 1st of April of the thirty-eighth year of Meiji.

(1905)



THE LAW OF SALT MONOPOLY.

(Law No. 11.)

ART. I.—The Government shall have the monopoly of dealing in salt.

ART. II.—The Government shall establish at convenient places offices for transacting the business of the collection and sale of salt.

ART. III.—No one except the Government or those who have received instruction from the Government shall be allowed to import salt from abroad, or transfer salt from the places where this law has no operation.

ART. IV.—No one shall be allowed to manufacture salt without having obtained the permission of the Government.

ART. V.—No person shall own, possess, transfer, pledge, or consume salt which has not been sold by the Government, unless it is owned or possessed before the date fixed for delivery to the Government, or has good reasons for the delay in delivering it to the Government, or for the purpose of manufacture's own use.

ART. VI.—The Government may limit the extent of ground or the term of manufacturing and the amount of production of salt, but the Government shall not apply these limitations to tests of salt manufacturing.

ART. VII.—The Government shall collect all the salt manufactured unless it is to be consumed by the manufacturer's household use which is within a limited amount of quantity fixed by the regulations or re-manufactured with the salt which was bought from the Government.

ART. VIII.—The Government shall determine the buying price of salt and will notify it previously.

ART. IX.—A person wishing to manufacture salt shall send in an application to, and must obtain the permission from, the government after he has determined the manner of manufacturing salt, name of the place where brine is to be gathered, number of the ground, acreage of the ground where salt is to be manufactured, place, storing place and anticipated amount of production during a year; and where any change occurred the same proceeding must be observed.

ART. X.—The manufacture of and dealing in salt cannot be transacted at the same place, except the re-manufacture of salt which had been bought from the Government.

ART. XI.—When a person has succeeded to the business of manufacturing salt by succession he must report the fact to the Government. Any person who wishes to succeed to the business of manufacturing salt except in case of succession must apply for permission to manufacture salt.

ART. XII.—When a manufacturer of salt intends to discontinue his business, an application for the cancellation of the permission must be made to the Government at least one month before, unless he has discontinued his manufacture by the permission of the Government.

ART. XIII.—A manufacturer who acts in contravention of this law or an order in accordance with his law will have his license suspended by the Government.

ART. XIV.—A manufacturer shall deliver to the Government all the salt which he has made, except the salt which he has been allowed under Article VII. The Government may order the manufacturer to deliver the salt to an appointed person instead of to the Government. In this case, if the Government orders the delivery of a fixed quantity of salt, the manufacturer will be considered as having delivered the salt to the Government.

ART. XV.—When the manufacturer of salt has delivered the salt the Government shall let an expert determine the quality and shall pay the remuneration for the same. If their determination is objected to a new determination can be demanded if the manufacturer has not already asked for payment. The rules for the new determination are fixed by the order.

ART. XVI.—If the salt which the manufacturer offers to the Government is of bad quality the Government may order him to deliver the salt after a certain arrangement.

ART. XVII.—The Government may determine the manner of manufacturing and packing salt, the place of delivery, the date of delivery, and the road of transportation.

ART. XVIII.—The salt shall be sold by the Government at fixed prices.

The price of salt mentioned in the foregoing paragraph which was collected by remuneration, can not be determined over an amount added at the rate of *yen* 2.50 per koku or *yen* 1.48 per kin to the remuneration to be paid according to the quality of salt when sold.

ART. XIX.—In the following cases the Government shall sell the salt at special prices fixed by an order.

1. For the purpose of export to foreign countries.

2. For the use of an appointed purpose according to the order. If the salt which is sold by the Government according to the foregoing article is used up for the purpose determined by the order the Government shall pay for the same.

ART. XX.—The Government shall not sell the salt unless it is above the quantity limited by the order.

ART. XXI.—Dealer of salt shall not sell it with a mixture of any other articles.

ART. XXII.—The manufacturer or dealer of salt shall keep books and make entries in them regarding his business according to the order of the Government.

ART. XXIII.—Officers duly authorised may examine the brine, salt, plant, machines, building and books or documents in the place where brine is to be taken, salt manufactory, storage or any place where the business is carried on. Officers duly authorised may seal things mentioned in the preceding clause if they consider it necessary.

ART. XXIV.—Officers may examine the salt in transportation and enquire where it is to be carried or where it was taken from. In cases coming under the preceding paragraph officers may stop transportation of the salt or seal the goods, ships or vehicles used for transportation if they consider it necessary.

ART. XXV.—Those who violate any of the following items shall be liable to a fine of not less than *yen* 10 and not more than *yen* 500. The salt in question shall be forfeited, but when the salt is delivered to others or consumed already the offender shall be liable to pay the price provided in article XVIII.

1. Those who violate Articles III., IV., or V.

2. Those who manufacture salt outside of the permitted ground.
3. Those who purchased intentionally salt which was not sold by the Government.

ART. XXVI.—If the manufacturer of salt does not without a sufficient reason deliver the salt to the persons appointed by the Government, he is liable to a fine of from *yen* 5 to *yen* 50.

The same fine shall be applied to those who transfer the salt by other than the road specified by the Government.

ART. XXVII.—If the manufacturer of salt manufactures the salt beyond the fixed time determined by the Government or manufactures or stores the salt on other ground than that permitted by the government he shall be liable to a fine of not less than *yen* 5, and not more than *yen* 100. The salt manufactured under the above conditions shall be confiscated and those who rented the ground for the above purpose shall be dealt with under the same penalties.

ART. XXVIII.—Except in the case of the foregoing paragraph if the manufacturer without any permission has altered the items of the license obtained under Article IX. he shall be liable to a fine of not less than *yen* 3 and not more than *yen* 30.

ART. XXIX.—Those who violate Article X. shall be liable to a fine of not less than *yen* 3 and not more than *yen* 30.

ART. XXX.—Those who violate Article XI. or XII. shall be liable to a fine of not less than *yen* 2 and not more than *yen* 20.

ART. XXXI.—If the dealer of salt violates the regulation of Article XXI. he shall be liable to a fine of not less

than *yen* 5 and not more than *yen* 50. The offensive articles shall be confiscated.

ART. XXXII.—If the manufacturer of or dealer in salt does not keep books for his business or neglects to make entries therein or makes a false entry he shall be liable to a fine of not less than *yen* 3 and not more than *yen* 30.

ART. XXXIII.—Any person who makes a false answer to any enquiry of the authorised officers or interrupts or avoids them in the discharge of their duty shall be liable to a fine of not less than *yen* 3 and not more than *yen* 30. In cases provided for in the Penal Code the provisions thereof shall be applied.

ART. XXXIV.—If the salt which was not sold by the Government is held by any person other than the offender, the Government shall receive it. In this case the Government shall give remuneration for it according to Article XV. except in cases where the salt has a mixture in it.

ART. XXXV.—Any one who violates the regulation provided in this law or issued in accordance with this law shall not be permitted to plead mitigation, aggravation or concurrence as provided in the Penal Code.

ART. XXXVI.—When the manufacturer of or dealer in salt is a minor or adjudged incompetent the penalties to be applied on him under this provision or regulation which is issued under this law shall be applied to the representative unless a minor is carrying on his business with the capacity of an adult.

ART. XXXVII.—When a representative of a manufacturer or dealer or his master or family or any person living with him has violated this law or any regulation issued under this law for carrying on his business he cannot escape from the penalties provided by this law on the ground that he has not ordered them to do so.

ART. XXXVIII.—The rules of punishment of offenders of Indirect National Tax and the provisions of the Law No. 52 which was issued in the 33rd year of Meiji shall be applied to the offenders who violate the provisions of this law or any order issued under this law.

Among the rules of punishment for offenders in Indirect National Tax the officers who discharge the duty which belong to the tax collector and Chief of Taxation Office are determined by the Imperial Ordinance.

ART. XXXIX.—Even if the manufacturer may have his license cancelled or the manufacturer or dealer in salt has discontinued his business, the salt remaining in the factory, in a storing place or a store may be dealt with under this law.

ART. XL.—The payment of the remuneration of the salt which is received by the Government under this law will be delivered before hand to the officer in charge.

SUPPLEMENT.

ART. XLI.—This law shall come into force on the 1st June of the 38th year of Meiji with the exception of paragraph 4 of Article XLIV. and Article XLV.

ART. XLII.—This law shall not be operated in the district designated by the Imperial Ordinance.

ART. XLIII.—With regard to the salt possessed by the consumer when this law takes effect Article V. shall not be applied.

ART. XLIV.—When this law takes effect the salt which is in the possession of the manufacturer shall be delivered to the Government. In this case Government shall give remuneration according to Article XV.

When this law takes effect the salt which is in hand for the purpose of selling will be imposed with the tax at the rate of *yen* 1.30 per 100 kin.

Any person who holds the salt under before mentioned paragraph ought to state to the Government the quantity and the place where it is remaining. If he neglects to state or makes a false statement he shall be liable to a fine of 3 time the salt tax according to its quantity.

The regulations for collecting the salt tax shall be determined in the order.

The salt which has paid the tax under paragraph 2 shall be considered as the salt which was sold by the Government.

The salt which is in possession before the date of the payment of tax shall not be effected by Article V.

ART. XLV.—Any one who is manufacturing salt from the time before this law has been promulgated shall receive a license within 3 months from the date of the promulgation of this law.

Any one who has a license according to the foregoing paragraph is considered as the one who had the license according to Article IX.

ART. XLVI.—Any person who is manufacturing salt at the time when this law comes into effect shall receive a license within one month from the day of the coming into operation of this law and he may be allowed to manufacture the salt during such time.

REGULATIONS RELATING TO THE OPERATION OF THE SALT MONOPOLY.

ART. I.—Persons wishing to manufacture salt shall determine the mode of manufacture, place where brine is to be taken, number of lot, area of saltern, salt manufactory, place of storage of brine or saline sand, place of storage of manufactured salt and the estimated quantity of yearly production and apply for permission to manufacture salt to the competent Salt Monopoly Bureau.

Persons who desire to make an experimental manufacture of salt or to engage in the refining of salt sold by the Government must give mention of the fact and apply for permission to manufacture to the competent Salt Monopoly Bureau according to paragraph 1.

Persons desiring to manufacture salt by making a new salt-pit must make an application referred to in paragraph 1 at the time when they are going to make the salt-pit.

ART. II.—The Salt Monopoly Bureau may not grant permission for manufacturing salt in any of the following cases :—

1. When the place whence brine is to be taken is not suited for the manufacture of salt.
2. When an application is made by a person who has infringed the Salt Monopoly Law or the Ordinance relating to the same Law.
3. When manufacture is to be done at a place considered to be inconvenient for the purpose of control.
4. When it is necessary to give limit to the production of salt.

ART. III.—When a competent Salt Monopoly Bureau finds it necessary to have produced the drawings of salt manufactory, place of storage of brine or saline sand and place of storage of manufactured salt or the list of manufacturing apparatus and machines by a manufacturer of salt and orders him to produce them he must do so.

When any change or alteration occurs in the drawings or list in the preceding paragraph it must be reported to the competent Salt Monopoly Bureau at each time of such occurrence.

ART. IV.—Manufacturer of salt shall make an application for permission to the competent Salt Monopoly Bureau in any of the following cases giving in the application facts and reasons :—

1. When the mode of manufacturing salt is to be changed.
2. When the place where brine is taken is to be changed or the area of saltern is to be increased or decreased.
3. When a salt manufactory, place of storage of brine or saline sand or place of storage of manufactured salt is to be newly made or removed to another place.

4. When the estimated quantity of yearly production is to be changed.

ART. V.—In case the manufacture of salt is succeeded by the succession the heir shall make a report to that effect to the competent Salt Monopoly Bureau.

When the manufacture of salt is to be succeeded by causes other than the succession an application for permission must be made by the manufacturer and successor jointly to the competent Salt Monopoly Bureau. Provided that the signature of the manufacturer shall not be required when the Salt Monopoly Bureau finds that there is just cause for it.

ART. VI.—Should the manufacturer of salt wish to abandon the manufacture of salt that report must be made at least one month beforehand to the competent Salt Monopoly Bureau.

When it is desired to abandon the manufacture of salt before the term in the foregoing paragraph expires, an application for permission to abandon the manufacture shall be made to the competent Salt Monopoly Bureau.

ART. VII.—The manufacturer of salt must in any of the following cases, make a report to the competent Salt Monopoly Bureau.

1. When a salt manufactory, place of storage of brine or saline sand or place of storage of manufactured salt has been rebuilt or extended.
2. When a change occurs on account of a calamity to a place where brine is taken, salt manufactory, place of storage of brine or saline sand or place of storage of manufactured salt.
- 3.—When a residence or address or name is changed.

ART. VIII.—In case the manufacturer of salt has abandoned or suspended the manufacture of salt he must dispose of the brine or saline sand actually remaining at the time after obtaining the approval of a Salt Monopoly Official

ART. IX.—When the manufacturer of salt does not live in a city, town or village where the salt manufactory is located he must appoint a trustee for transacting business relating to the Salt Monopoly Law and report it jointly with the manufacturer and trustee to the competent Salt Monopoly Bureau.

ART. X.—The manufacturer of salt must hang at the salt manufactory a door-plate in which is to be mentioned the estimated quantity of yearly production, address and name of the manufacturer or trustee and the date of permission.

ART. XI.—In case it is necessary to limit the time during which salt is to be manufactured or the quantity of production according to paragraph 1 in Art. VI. of the Salt Monopoly Law, the Director of the Salt Monopoly Bureau shall determine the duration of time of manufacture or quantity of production and notify it to the salt manufacturer.

ART. XII.—When the manufacturer of salt has manufactured salt he must deliver it to the competent Salt Monopoly Bureau after two days at least have expired.

ART. XIII.—The Director of Sate Monopoly Bureau may specially appoint a salt manufacturer and get him to make a report to the Bureau for the quantity of salt manufactured by him at each given period of time.

The Director of Salt Monopoly Bureau may determine the quantity of salt for the salt manufacturer in the foregoing paragraph and order him to deliver it to a person

specified by the Director. In such case the manufacturer of salt must make delivery of it to a person specified by the Director of Salt Monopoly Bureau at the date and place fixed by him.

ART. XIV.—When the manufacturer of salt is unable to make delivery of salt at the date and place fixed by the Director of Salt Monopoly Bureau he must apply for permission to the competent Salt Monopoly Bureau, stating reasons for it.

ART. XV.—The manufacturer of salt may deliver salt through his representative.

In case a transport agent is entrusted by the manufacturer of salt or his representative with the transportation of the manufactured salt to be delivered the agent will be considered as the representative of the manufacturer during the transportation.

ART. XVI.—The salt to be delivered by the manufacturer of salt must be packed in a certain fixed manner provided that the Director of Salt Monopoly Bureau may allow the delivery of salt which is not packed.

The Director of the competent Salt Monopoly Bureau shall determine the mode and weight of packing and quantity of salt in each package.

ART. XVII.—The quality of salt shall be determined by the quantity of chloride of sodium contained in it and divided into the five following classes :—

1st Class. Those containing more than ninety per cent. of chloride of sodium.

2nd Class. Those containing more than eighty-five per cent. of chloride of sodium.

3rd Class. Those containing more than eighty per cent. of chloride of sodium.

4th Class. Those containing more than seventy-five per cent. of chloride of sodium.

5th Class. Those containing more than seventy per cent. of chloride of sodium.

The quantity of chloride of sodium in the foregoing paragraph shall be determined by deducting from the quantity to be examined the product obtained by multiplying the quantity of water and mixture contained in it by the following co-efficients.

- | | |
|-------------------|-----|
| 1. Water | 1.1 |
| 2. Mixtures | 1.2 |

ART. XVIII.—If the salt to be delivered by the manufacturer of salt does not come up to the quality of the 5th Class in the preceding article the Director of Salt Monopoly Bureau shall cause the manufacturer to dispose of in a new proper manner. Provided that this shall not apply if, in the case of paragraph 2 in Art. XIII., the person specified by the Director of Salt Monopoly Bureau has agreed to take delivery of it.

ART. XIX.—When the manufacturer of salt has made delivery of salt the Salt Monopoly Bureau shall appraise its quality and pay proper compensation.

ART. XX.—If the manufacturer of salt is not satisfied with the appraisal in the preceding article he may at once ask for re-appraisal stating essential points.

In case an application is made for re-appraisal the Director of Salt Monopoly Bureau shall order more than two appraisers to analyze and appraise and then he shall decide it.

When re-appraisal is made and the quality decided a written decision shall be made and transmitted to the applicant for re-appraisal.

If the class of quality resulted by re-appraisal does not come to the upper class of quality at first appraised the expenses connected with the re-appraisal must be borne by the applicant.

ART. XXI.—When salt is damaged prior to delivery by a calamity the manufacturer of salt must make report to that effect at once to the competent Salt Monopoly Bureau stating facts and reasons.

ART. XXII.—The salt which is to be provided for the household use of the manufacturer of salt and not to be delivered to the Government shall be less than twenty kin (catties) per head per annum provided that it shall not exceed three hundred kin (catties) per annum for one family.

ART. XXIII.—When the manufacturer of salt wish to use a part of salt manufactured by him for household purposes he must report it beforehand and after the inspection of the Salt Monopoly Official obtained it shall be stored separately from the salt to be delivered to the Government.

ART. XXIV.—In case the manufacturer of salt has manufactured salt by mixing brine with the salt sold by the Government the whole of such salt must be delivered to the Government. Provided that if the inspection of the Salt Monopoly Official and his approval as to the quantity of salt mixed and of salt manufactured are obtained the manufactured salt corresponding to the quantity of mixed salt is not required to be delivered to the Government.

ART. XXV.—When a person manufacturing salt with brine only is also engaged in the refining of salt sold by the Government, the salt sold by the Government, the salt manufactured with it, and the salt manufactured only with brine shall be stored each separately.

ART. XXVI.—Persons engaged in the refining of salt sold by the Government shall make a report of the quantity of refined salt every month to the competent Salt Monopoly Bureau.

ART. XXVII.—The sale of salt shall be more than 5,000 kin (catties) for each transaction with the exception of cases in paragraph 2 of Art. XIII. provided that as to foreign salt it shall be more than 20,000 kin (catties).

The Salt Monopoly Bureau may not observe the restrictions in the foregoing paragraph according to their convenience.

ART. XXVIII.—Persons wishing to obtain the sale of salt shall send in to the Salt Monopoly Bureau an application for sale stating the quantity and quality of salt.

ART. XXIX.—When the application in the foregoing article is made the Salt Monopoly Bureau shall deliver to the applicant for the sale of salt the notice of payment of price.

When salt is to be sold at a place where there is no Salt Monopoly Bureau the Salt Monopoly Official may give verbally the notice in the foregoing paragraph.

ART. XXX.—The applicant for the sale of salt shall at once pay the price according to the notice of payment in the preceding article and take delivery of the article. When he did not take delivery of it within five days from the date of agreement for sale a reasonable amount of fees for taking charge of it shall be collected provided that this shall not apply to cases where the Director of Salt Monopoly Bureau has cancelled the agreement.

When salt is sold at a place other than the locality where there are godowns of the Salt Monopoly Bureau the

purchaser is required to take delivery of the article within two days.

ART. XXXI.—The applicant for the sale of salt may deposit securities corresponding to the price of salt and ask for the postponement of payment not more than three months.

Persons who always apply for the sale of salt may deposit securities beforehand and ask for the postponement of payment of price until it reaches the value of the securities.

ART. XXXII.—Persons wishing to obtain the sale of Formosan salt shall send in to the Kobe Salt Monopoly Bureau an application for sale stating the quantity and class of salt.

In the case of the preceding paragraph the provisions in the three foregoing articles shall be applied correspondingly.

ART. XXXIII.—Persons wishing to obtain the sale of foreign salt shall send in to the Yokohama or Kobe Salt Monopoly Bureau an application for sale stating the place of production, quantity and kind of salt.

ART. XXXIV.—When the application in the foregoing article is made the Salt Monopoly Bureau shall estimate the value of salt and notify it to the applicant for sale and after causing him to deposit proper securities take steps to import foreign salt.

ART. XXXV.—When foreign salt has arrived the Salt Monopoly Bureau shall fix the date and hour and place of delivery and notify them to the applicant for sale at the same time transmitting to him notice of payment of price and then he shall be caused to take delivery after paying the price. When the taking delivery is not made within

five days from the specified date a proper amount of fees for taking charge of the goods shall be collected provided that this shall not apply to cases where the Director of Salt Monopoly Bureau has cancelled the agreement.

The provisions in Art. XXXI. shall be applied correspondingly to cases in the foregoing paragraph.

ART. XXXVI.—The securities to be deposited according to these regulations shall be money or valuable bonds which are considered by the Director of Salt Monopoly Bureau to be safe and trustworthy.

Persons desiring to offer securities shall deposit the securities in the foregoing paragraph and send in the receipt for them to the Salt Monopoly Bureau.

ART. XXXVII.—Manufacturers of salt must enter in their books daily at least the following particulars:—

1. Quantity and specific gravity of brine taken.
2. Quantity and specific gravity of brine boiled.
3. Number of kettles which have finished boiling and quantity of salt made.
4. Quantity, class and date of delivery of salt delivered to the Government.
5. Quantity of salt which has received inspection as salt for household use.

Refiners of salt sold by the Government must enter in their books daily at least the following particulars:—

1. Quantity and value of the salt purchased, date of purchase, and persons from whom salt is bought.
2. Quantity of salt material used.
2. Quantity of salt manufactured.

4. Quantity and value of the salt sold, date of sale and person to whom salt is sold.

ART. XXXVIII.—Dealers in salt must enter in their books daily at least the following particulars.

1. Quantity and value of salt purchased, date of purchase and person from whom it was bought.
2. Quantity and value of salt sold, date of sale and person to whom it was sold.

In the case of retail it is not required to mention the person to whom it was sold defined in No. 2 of the foregoing paragraph.

ART. XXXIX.—The officials making the inspection or taking necessary steps for the purpose of control according to Arts. XXIII. and XXIV. of the Salt Monopoly Law shall carry the following certificate :—

4 sun.

2½ sun.	No.....
	Name and rank of Official.
	Certificate for Salt Monopoly official.
Salt Monopoly Bureau.
	<table border="1" style="margin: auto; border-collapse: collapse;"><tr><td style="padding: 5px; text-align: center;">Seal of Salt Monopoly Bureau.</td></tr></table>
Seal of Salt Monopoly Bureau.	

ART. XL.—All business in these regulations belonging to the Salt Monopoly Bureau shall be transacted by the Branch office of the Bureau at places where there are such branch offices.

SUPPLEMENT.

ART. XII.—These regulations shall be in force from the date of operation of the Salt Monopoly Law.

ART. XLII.—The salt owned or held by the manufacturers of salt at the time of operation of the Salt Monopoly Law shall be delivered, until 30th of June of 38th years of Meiji, to the Salt Monopoly Bureau or person specified by the Director of the Salt Monopoly Bureau.

PATENT MEDICINE TAX LAW.

ART. I.—A patent medicine tax representing ten per cent. of the fixed price shall be imposed on patent medicine.

In case the fixed price is less than one *sen* or in case it has a fraction of a *sen*, the patent medicine tax shall be computed by assuming any sum less than one *sen* as one *sen*.

ART. II.—The patent medicine tax is to be paid by pasting stamps.

ART. III.—Dealer of patent medicine shall, on the vessel or cover of a medicine, mention a fixed price of the medicine and affix a stamp corresponding to a medicine tax and make cancelling across the face of the stamp to the other place.

ART. IV.—The dealer in medicine must make such arrangement that no medicine can be taken out unless the stamp pasted on the vessel or cover of a medicine is broken off.

ART. V.—If a medicine dealer desires to sell medicine by increasing its fixed price, the fixed price must be re-written and an additional stamp equivalent to the increase shall be pasted.

ART. VI.—A dealer, retailer and peddler of a medicine shall make a book, and particulars of facts relating to the manufacture and delivery of medicine shall be clearly mentioned therein.

ART. VII.—The dealer in medicine shall not be allowed to sell medicine on which a proper amount of stamps is not pasted or the pasted stamps are not cancelled according to Art. III. or which has no arrangement mentioned in Art. IV.

No retailer or peddler of a medicine is allowed to possess a medicine on which a proper amount of stamps is not pasted or the pasted stamps are not cancelled according to Art. III. or which has no arrangement mentioned in Art. IV.

ART. VIII.—When a Revenue Officer has found a medicine infringing the provisions in the preceding article he may at the expense of the medicine dealer, paste stamps, put cancelling mark on the pasted stamps or make proper arrangement no matter whether the dealer has been punished or not.

In collecting the expense of the foregoing clause the provisions of the National Tax Collection Law will be correspondingly applied.

ART. IX.—A Revenue Officer may proceed to a place where there is a patent medicine and examine it or inspect books and documents of a dealer, retailer and peddler of a medicine.

ART. X.—Medicine to be exported to foreign countries shall be exempt from medicine tax according to the provisions of the ordinance.

Arts. II., to V., Arts. VII. and VIII. and Arts. XI. to XIII. shall not be applied to medicine referred to in the foregoing clause.

ART. XI.—A medicine dealer desiring to destroy some of the medicine in his possession which has lost its efficacy may according to the provisions of the Ordinance ask to exchange the already pasted stamps for new ones.

ART. XII.—If a medicine dealer has sold a medicine with insufficient stamps or at a price more than is fixed a fine equivalent to twenty times the amount of tax evaded shall be imposed provided that in case the sum of money which is twenty times the amount of tax evaded does not come to five *yen*, a fine of five *yen* shall be imposed.

If a medicine dealer has sold a medicine on which fixed price is not written he shall be punished by a fine of from two to thirty *yen*. The person evading the tax by this means shall be punished according to the foregoing clause.

ART. XIII.—When a medicine dealer has sold a medicine on which stamps are not cancelled according to Art. III. or on which no arrangement in Art. IV. is made he shall be punished by a fine of from three to fifty *yen*.

When a retailer or peddler of a medicine has held or sold a medicine with insufficient stamps pasted thereon he shall be punished by a fine of from five to one hundred *yen*. If he has held or sold a medicine on which pasted stamps are not cancelled according to Art. III. or on which no arrangement in Art. IV. is made he shall be punished by a fine of from three to fifty *yen*.

ART. XIV.—In case a dealer, retailer, or peddler of a medicine has concealed books or documents relating to the manufacturing and taking or making delivery of medicine he shall be punished by a fine of from five to one hundred *yen*. If he does not make books or fails to make entries or makes false entries he shall be punished by a fine of from three to thirty *yen*.

ART. XV.—Persons giving fraudulent replies to questions asked by a Revenue Officer or making resistance against the execution of his duties or refuse or interrupt him shall be punished by a fine of from three to thirty *yen*. Where there are express provisions in the Penal Code it will be referred to it.

ART. XVI.—The provisions of the Penal Code relating to mitigation, aggravation or concurrence of offences do not apply to persons violating this law.

ART. XVII.—If a dealer, retailer or peddler of a medicine is a minor or a person adjudged incompetent the penal rules applicable to a dealer, retailer or peddler of a medicine according to this law shall be applied to a legal representative provided that this shall not apply to a minor who is equally competent with a person attaining majority with respect to business.

ART. XVIII.—A dealer, retailer or peddler of a medicine can not, as regards business, be exempt from punishment in connection with the violation of this law by his representative, head of the family, family, persons living with him, employes and other persons engaged in business on the ground that it was done not by his orders.

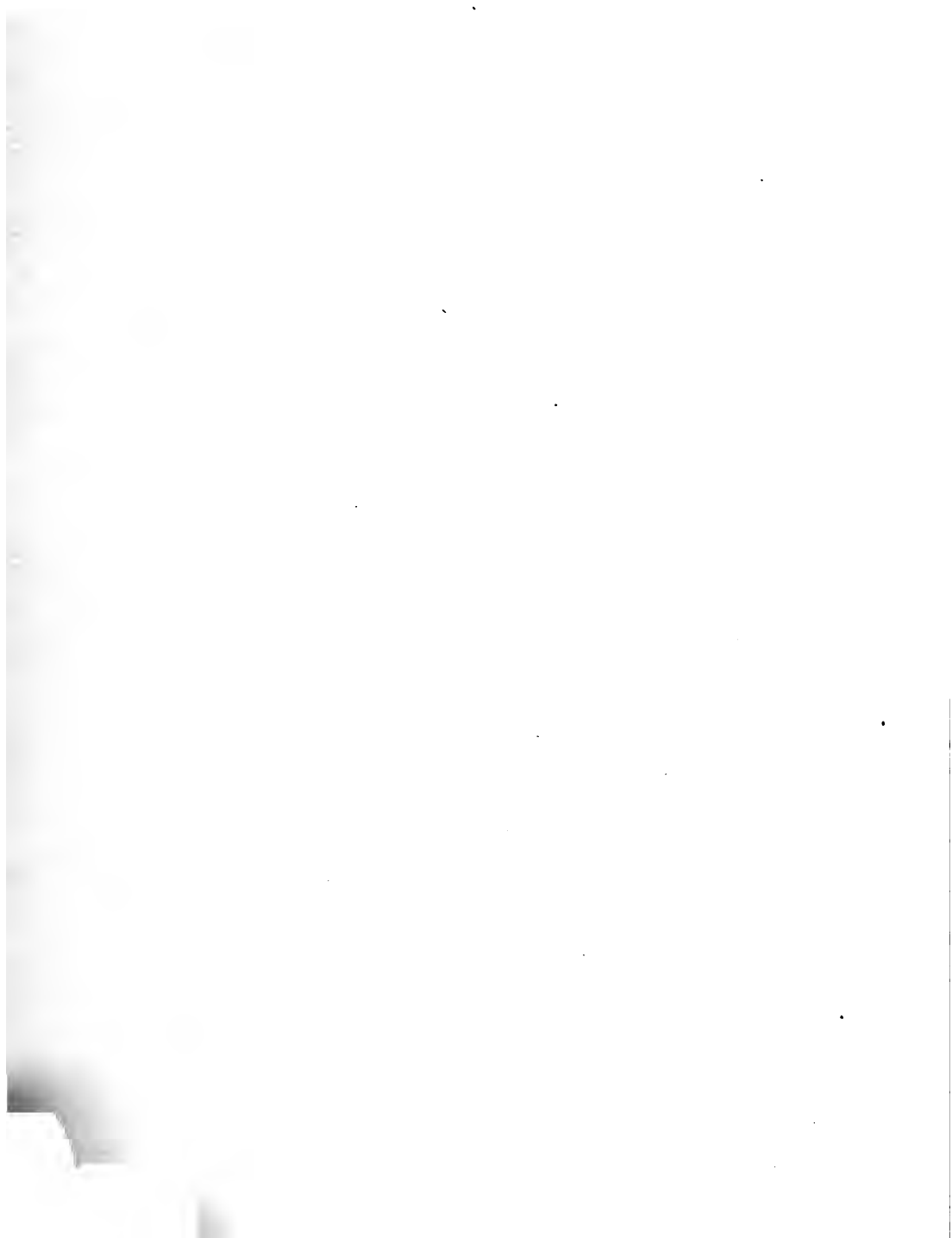
ART. XIX.—The provisions of this law shall be correspondingly applied with respect to articles resembling medicine and their dealer, retailer or peddler.

Kinds of resembling medicine shall be fixed by an Ordinance.

SUPPLEMENT.

The Patent Medicine Stamp Tax Regulations have been abolished.

Persons holding articles resembling medicine for sale on the date of the operation of this law must paste stamps according to Arts. III. and IV. of this law within thirty days from the date of its operation.



REGULATIONS RELATING TO THE OPERATION OF THE PATENT MEDICINE TAX LAW.

ART. 1.—The dealer in patent medicine must mention his name and address or trade name on the vessel or cover of medicine.

ART. II.—The dealer in patent medicine must mention in his books at least the following particulars :—

1. The name, quantity and fixed price of medicine manufactured or imported and the date of its manufacture or importation.
2. The name, quantity and price of medicine delivered to others, the date of delivery and person taking delivery.
3. The quantity and amount of stamps bought and person who has made delivery.
4. The quantity and amount of stamps pasted.

In the case of retail it is not necessary to mention the person taking delivery in No. 2 of the foregoing clause.

ART. III.—The retailer and peddler of a medicine must mention in their books at least the following particulars :—

1. The name, quantity and price of medicine taken delivery of, date of taking delivery, and person who has made delivery.

2. The name, quantity, and price of medicine delivered to others and date of delivery.

ART. IV.—When a Revenue Officer has taken steps according to clause 1 of Art. VIII. of the Patent Medicine Tax Law he shall make out a record of examination on which he must sign his name and seal together with the person holding a medicine who has violated the law.

In the case of the foregoing clause if the person holding a medicine who has violated the law is not able or refuses to sign and seal, the Revenue Officer must mention the fact in the record.

ART. V.—A person wishing to be exempt from the payment of a tax by exporting medicine to foreign countries must obtain the approval of a Revenue Officer and store it separately from other medicine.

In case the medicine in the foregoing clause is to be transported the line of transportation and place to be delivered or a port of export shall be determined and the approval of a Revenue Officer must be obtained.

In the case of the two foregoing clauses a Revenue Officer may seal such medicine or escort it if he finds it necessary to do so.

ART. VI.—If, after the expiration of six months from the date of obtaining approval in clause 1 of the preceding article, the medicine has not been exported the approval shall lose its effect.

In case the approval in clause 1 of the preceding article has lost its effect or the object of exportation abandoned the dealer in medicine or exporter must paste stamps on such medicine and obtain the approval of a Revenue Officer.

As regards the exporter in the foregoing clause the rules applicable to dealers in medicine shall be applied.

ART. VII.—A person wishing to ask for the exchange of stamps according to Art. XI. of the Patent Medicine Tax Law must send in to the Taxation Office in the jurisdiction of which he resides a document in which are mentioned the name, quantity and fixed price of medicine and the number of every kind of stamps to be taken delivery of accompanied by the medicine itself.

ART. VIII.—The Taxation Office concerned will not exchange stamps in any of the following cases ;—

1. If the amount of stamps already pasted does not come to ten *yen* in one lot.
2. If the arrangement of the medicine or the mode of pasting stamps is imperfect.
3. If the stamps already pasted are soiled or broken.

ART. IX.—Stamps shall be exchanged at the following rates :—

1. For every *yen* worth of stamps
already pasted amounting to New Stamps,
less than twenty *yen*.....*Yen* 0.80
2. For every *yen* worth of stamps
already pasted amounting to
more than twenty *yen**Yen* 0.85

ART. X.—When the Taxation Office concerned has found that stamps shall be exchanged, those already pasted will be cancelled or torn off after which the medicine will be returned, at the same time new stamps shall be delivered.

ART. XI.—An article manufactured by using or mixing drugs which is to be sold as having an efficacy corresponding to any of the following numbers shall be assumed to be an article resembling medicine coming under Art. XIX. of the Patent Medicine Tax Law provided that this shall not be applied to medicinal drugs at those which are assumed to

have a nutritive power or power of disinfection and those for which a special permission has been granted by the Minister of Finance.

1. Preventing the attack of disease.
2. Refreshing a mind and body, improving a voice or imparting a life and energy though it is not said that it is efficacious in remedying disease.
3. Changing the colour or organization of skin and hair or removing offensive bodily smell.
4. Removing itch or other skin disease.

ART. XII.—A person wishing to obtain the permission of the Minister of Finance according to the proviso of the preceding article shall apply to the Minister of Finance through the Taxation Office in the jurisdiction of which he resides stating the mode of manufacture and efficacy of such article and attaching samples.

ART. XIII.—The Revenue Officer shall not be allowed to divulge matters he becomes officially acquainted in connection with the business of a dealer, retailer and peddler of a medicine.

ART. XIV.—The provisions of these regulations relating to a dealer, retailer and peddler of a medicine shall be correspondingly applied to person engaged in business connected with articles resembling a patent medicine.

SUPPLEMENT.

These Regulations shall come into force from the date of operation of the Patent Medicine Tax Law.

**ORDINANCE OF THE FINANCE
DEPARTMENT (NO. 31.)**

Steps of Examination relating to Patent Medicine Tax instructed by the Minister of Finance in the 17th year of Meiji (1884), Regulations relating to the Exchange of Patent Medicine Stamps promulgated as Ordinance No. 23 of the Department of Finance in the 19th year of Meiji (1886), and Ordinance No. 31 issued by the Department of Finance in the 19th year of Meiji shall be abolished from the date of operation of the Patent Medicine Tax Law.



NATIONAL TAX COLLECTION LAW.

LAW No. 21, MARCH 30TH YEAR OF MEIJI (1897.)

SECTION I.—GENERAL RULES.

ART. I.—The collection of National Taxes shall be conducted in accordance with this law, except in cases defined by Customs Law and other separate enactments.

ART. II.—National Taxes shall be collected before all other public impositions and liabilities of any kind.

ART. III.—If any person who has a claim on the property of a tax-payer in consequence of the same being pledged or mortgaged, can prove by a legal document that he had acquired the right over the property one year previous to the due time of collection of National Taxes, payment of the taxes in question shall not be enforced in precedence of such right, provided the exemption be limited to the value of the goods pledged or mortgaged.

ART. IV.—1. In the case of a tax-payer coming under any of the following cases all national taxes for which an obligation to pay tax has been determined may be levied even though the period of collection has not arrived.

1. When dealt with in consequence of non-payment of a National Tax.
2. When dealt with on account of failure to pay a Fu or Ken (prefectural) tax or other public impositions.
3. When subjected to compulsory executive process.
4. When adjudged bankrupt.

5. When sale by public auction commenced.
6. When a juridical person dissolved.
7. When considered that a tax-payer has attempted to smuggle or evade payment of taxes.

ART. IV.—2. The national taxes to be collected in the cases in paragraphs 2 to 5 of the preceding article shall not be levied prior to the collection of fees for demanding payment of Fu or Ken (prefectural) taxes and other public impositions and expenses incurred in taking measures against non-payment, cost of taking compulsory executive process, expenses relating to steps to be taken in connection with bankruptcy or cost of sale by public auction.

Fees for demanding payment of taxes and expenses incurred in taking measures against non-payment shall be collected before national taxes, all other public impositions and the obligation of any kind provided that they shall not be collected prior to the collection of fees for demanding, payment of Fu or Ken (prefectural) taxes and other public impositions and expenses incurred in taking measures against non-payment of taxes, cost of taking compulsory executive process, expenses relating to steps to be taken in connection with bankruptcy or cost of sale by public auction referred to in Nos. 2 to 5 of Art. IV.—1.

ART. IV.—3. In case a succession occurs, the national tax, fees for demanding payment of taxes, and expenses incurred in taking measures against non-payment of taxes shall be collected from the estate in succession or heir. Provided that in case the succession occurs by causes other than the death of the head of a house the collection may be made from the predecessor.

A person who has become an heir by the loss of nationality or an heir who accepts qualifiedly shall have an obligation to pay the national tax, fees for demanding payment of

taxes, and expenses incurred in taking measures against non-payment of taxes to the extent of the property obtained by the succession.

ART. IV.—4. The tax-payers are bound by joint obligation to pay the national tax, fees for demanding payment of taxes and expenses incurred in taking measures against non-payment of taxes connected with the thing held in common, joint business or property arising out of joint business.

ART. IV.—5. If the land tax, business tax, income tax and Shoyu (soy) tax to be paid in the same year or the Sake tax to be paid in the same brewing year has been over-paid the surplus may be appropriated to the payment of the same kind of tax at the next period of payment :

ART. IV.—6. In case a tax-payer has no domicile or residence at a place where the tax is to be paid he must appoint a trustee to manage matters relating to the payment of a tax and report it to the Government. The same steps must be taken when the trustee is changed. Provided that if there are special provisions in an Ordinance they must be observed.

ART. IV.—7. Documents relating to the notice of payment of tax, demand for payment and measures for non-payment shall be served at the residence or domicile of a person to whom they are addressed. If they are addressed to the estate in succession and there is an administrator they shall be served at the residence or domicile of such administrator.

If there is a trustee to pay tax the documents connected with the notice of payment of tax and demand for payment only shall be served at his residence or domicile.

ART. IV.—8. If any person who has to receive the service of documents has refused to receive them at his

domicile or residence or if he has no domicile or residence in the Empire or if his domicile and residence are both uncertain the chief points in the documents shall be advertised and when seven days have elapsed from the first day of such advertisement the documents referred to shall be considered as served.

SECTION II.—COLLECTION.

ART. V.—Shi (cities), Cho (towns), and Son (villages) shall each be under obligation to collect the land taxes within their limits, and also the National Taxes prescribed by Imperial Ordinance and transmit the same to the Treasury.

The expenses incurred in collection of land taxes shall be borne by the respective Shi (city), Cho (town), and Son (village), but in the case of other National Taxes, four per cent of the amount collected shall be paid into the respective Shi (city), Cho (town), or Son (village).

ART. VI.—In the collection of National Taxes, notice must be given to all persons paying taxes by a Revenue Officer, or by Shi (city), Cho (town), or Son (village), as to amount, date and place of collection.

ART. VII.—In case a tax-payer upon whom the tax was levied has been involved in any extraordinary calamity, investigation of which by the Government would require a number of days, the collection of taxes may be deferred *ad interim*.

ART. VIII.—In case the taxes which had been collected in Shi (city), Cho (town), or Son (village), should be lost through unavoidable accident or calamity, application may be forwarded, upon attestation of the facts, for permission to be relieved of the responsibility of transmitting the taxes to the Minister of Finance.

When such application is received, the Minister of

Finance may, after investigation of the facts, grant permission for the remission of the taxes.

ART. IX.—If there is any person failing to pay tax after the expiration of the period of collection the Revenue Officer shall demand payment within the fixed period of time provided that this shall not apply to cases where a national tax is to be collected according to Art. IV—1.

In case the demand for payment of a tax is made according to the foregoing paragraph the demand fees fixed by an Imperial Ordinance will be charged.

SECTION III.—EXECUTIVE PROCESS AGAINST
NON-PAYMENT OF TAXES.

ART. X.—The Revenue Officer shall seize the property of a tax-payer in any of the following cases:—

1. When a tax-payer does not pay, on receiving a demand for payment, the demand fees and tax within the specified time.
2. When, in any of the cases mentioned in Pars. 1 and 7 of Art. IV.—1, a tax-payer on receiving a notice for payment of a national tax whose period of collection has not arrived fails to pay the tax in full.

ART. XI.—In case a Revenue Officer seizes property for the non-payment of a tax, he must produce a certificate to show that he has received orders to that effect.

ART. XII.—In case the property to be seized is appraised at an amount hardly sufficient to cover fees for demanding the payment of a tax and the expenses enforcing the executive process against non-payment, and also to pay the liabilities set apart in accordance with Art. III., and in case there is no prospect of obtaining any surplus, the enforcement of such process shall be suspended.

ART. XIII.—In case it is found that some of the goods which a Revenue Officer attempted to distrain were already under pledge, the goods in question must be delivered to the Revenue Officer by the pledgee, without regard to the time at which the right over the goods was established.

ART. XIV.—If, in the case of distraint of property by a Revenue Officer, a third person claims the right of ownership of goods, he must apply to the Revenue Officer, with proofs of the fact, five days previous to the actual sale of the goods in question.

ART. XV.—In case any person intentionally transfers his property to avoid the distraint when final steps are to be taken for it, and the transferee knowingly receives such goods, the Government may claim the withdrawal of such proceedings.

ART. XVI.—The following goods shall not be distraint.

1. Clothing, bedding, furniture, and kitchen utensils, which are absolutely indispensable to the person who has failed to pay the tax and his family residing with him.
2. Food and fuel that may last for one month for the man failing to pay the tax and his family residing with him.
3. Personal and other seals, essential to one's occupation.
4. Materials, stone tablets and burial grounds that may be considered as necessary for religious service or worship.
5. Lineal tables, diaries, and other records necessary to the household.
6. Uniform clothes, religious costumes, or ecclesiastical robes, necessary for the discharge of duty.

7. Decorations and other honorary badges.
8. Books and utensils indispensable for purpose of study, for the man failing to pay the tax and his family residing with him.
9. Inventions or literary works not yet made public.

ART. XVII.—The following goods may be exempted from distraint upon presentation of other article sufficient in value to pay for fees of demanding the payment of a tax, the taxes in arrear and also the costs incurred in taking steps for non-payment:—

1. Agricultural implements, seeds, manure, cattle, horses, and fodder indispensable to husbandry.
2. Tools, implements, and materials necessary to the occupation or profession.

ART. XVIII.—The power of seizure shall extend to the natural and legal fruits emanating from the goods seized.

ART. XIX.—The enforcement of steps taken for non-payment of taxes shall not be interfered with by any temporary legal seizure or provisional disposition by a Court of law.

ART. XX.—In case a Revenue Officer seizes upon the property of a person who has failed to pay the tax, he may cause the latter's dwelling, godown, or boxes, to be examined, any closed doors or trunks to be opened or personally open the same. This provision is also applicable to a third person who holds the property of the person who failed to pay the tax, and refuses to deliver it.

Similar steps may be taken by a Revenue Officer when there is reason to suspect that the goods for the person whose taxes remain unpaid, are concealed within the dwellings, godowns or trunks of a third person.

The examination, however, of the dwellings, godowns, or trunks, in accordance with the two preceding paragraphs, shall only be effected between sunrise and sunset.

ART. XXI.—In case of steps being taken by the Revenue Officer in accordance with the preceding articles, he shall require the presence of defaulting person, or of the third person specified above, or of a member of the defaulting person or third person's family or employee: and in case any of these persons happens to be absent or refuse to be present, then more than two persons above the age of twenty or public officers of a Shi (City), Cho (Town), or Son (village), [Kucho (chief of ward) or Soncho (chief of village), or his subordinates, in the case of places where Local Government Systems for Shi (Cities), Cho (Towns), and Son (Villages), are not enforced] or police officers shall be required to be present as witnesses.

ART. XXII.—In case a movable property and appreciable bonds are distrained the Revenue Officer shall take possession of them provided that if it is difficult to transport the property seized he may place it under the charge of the Chief of Shi (City), Cho (Town) or Son (Village), a person failing to pay tax or a third person in which case the seizure must be made clear by sealing or other means.

No stamp tax is required to be paid in connection with the receipt for distrained goods taken into charge.

ART. XXIII.—1. If anything involving the liability of others is seized, notice must be given to the debtor by the Revenue Officer.

When the notice in the foregoing paragraph is made, the Government will exercise its powers in stead of the creditors to the extent of fees for demanding the payment of a tax, the expenses incurred in taking measures against non-payment and the amount of the tax.

ART. XXIII.—2. If a right of property other than the obligation and an ownership is seized the Revenue Officer must give notice to a person holding that right.

In the case of the right of property in the foregoing paragraph being required to be registered or recorded in connection with the transfer the Government authorities concerned shall be applied for to have the fact of seizure registered or recorded. The same steps shall be taken as to its cancellation or alteration.

ART. XXIII.—3. If an immovable property or vessels are distrained the Revenue Officer shall apply to the competent Registry Office for registration of the fact of seizure. The same steps shall be taken as to its cancellation or alteration.

In case an immovable property has been divided or partitioned the Revenue Officer shall apply to the competent Registry Office for registration of the division or partition. The same shall be done in the case of its amalgamation or alteration.

ART. XXIII.—4. No registration fees are required to be paid for the release of seizure.

ART. XXIV.—A movable property, appreciable bonds and immovable property which are seized and the property of which a Revenue Officer has been presented by a garnishee according to Art. XXIII.—1 shall, with the exception of currency, be sold by public auction. The process of sale shall be determined by Imperial Ordinance.

In the case of public auction if there are no buyer, or if the price offered does not reach the amount appraised the Government may purchase the goods at the appraised price. Regarding to a right of property other than the obligation and an ownership the provisions of foregoing two paragraphs shall be applied correspondingly.

ART. XXV.—In the case of goods the appraised value of which is not sufficient to defray the expenses of the public auction, the same may be sold by voluntary contract.

ART. XXVI.—Persons who have failed to pay their taxes, or officers or other public functionaries or employees, concerned in the affairs of taxes of the district where the sale of property takes place, are not allowed to buy, either directly or indirectly, goods distrained and sold by public auction.

ART. XXVII.—The cost of measures taken for non-payment of taxes shall consist of expenses for seizure, protection, transportation, and public sale of property, and also the expenses incurred in correspondence.

ART. XXVIII.—The proceeds realised by the sale of property, money seized and the money the presentation of which is made from a garnishee according to Art. XXIII.—1 shall be appropriated towards defraying the fees for demanding the payment of a tax, the expenses of the measures taken for the non-payment of a tax and the tax. Should there be any surplus the same shall be delivered to a person failing to pay tax.

In the case of the goods sold being the subject of a pledge or mortgage the proceeds from the sale shall first be appropriated towards defraying the fees for demanding the payment of a tax, the expenses of measures taken for the non-payment of a tax and then the balance shall be paid to the creditor to the amount sufficient to cover the claim and if there should still be any surplus the same shall be delivered to the person failing to pay tax. Provided that in the case of the goods under pledge or mortgage as specified in Art. III. the fees for demanding the payment of a tax, and the expenses of measures taken for the non-payment of a tax shall first be deducted from the proceeds of sale and in the

next place the balance paid to the creditors as much as will cover the claim and then the tax will be deduced and if there is still any surplus the same shall be delivered to the person defaulting.

ART. XXIX.—In case steps are to be taken against a company for non-payment of tax, and in case the property of such company is found insufficient to cover fees for demanding the payment of a tax, the amount of tax, and also the expenses incurred in taking steps, further measures may be adopted against the members having unlimited liability.

ART. XXX.—The money to be delivered to creditors or the persons defaulting according to the law may be deposited with the Treasury.

ART. XXXI.—When the measures taken for the non-payment of a tax have been completed or suspended the obligation of paying taxes and of paying the fees for demanding the payment of a tax and the expenses incurred in taking measures against failure to pay tax shall be extinguished.

SECTION IV.—PENAL RULES.

ART. XXXII.—In case a tax-payer failing to pay the tax, or any one who holds the property of such person, conceals or abstracts or makes a fraudulent entry, he shall be condemned to major imprisonment for a term of not less than one month and not more than two years.

In case the person who take charge of property seized intentionary conceals, abstracts, consumes, or destroys the same. these provisions shall also be applicable.

Any person who knowingly assists in the proceedings specified in the two preceding paragraphs, or consents to a fraudulent contract, shall undergo the above punishment mitigated by one degree.

If special provisions in the Penal Code refer to the foregoing paragraphs, the present article shall not be applied.

SECTION V.—SUPPLEMENT.

ART. XXXIII.—This Law shall be enforced from July 1st 30th year of Meiji (1897).

It shall not be put in operation for the time being in Okinawa Ken, Ogasawara and Izu seven Islands under the jurisdiction of Tokyo Fu.

The public corporations to which the provisions in this Law bearing upon the Shi (Cities), Cho (Towns), and Son (Villages), are applicable in the case of localities where Local Government Systems for Shi (Cities), Cho (Towns), and Son (Villages), are not enforced, shall be determined by Imperial Ordinance.

Corporations of dealers in marine products in Hokkaido shall be dealt with by this Law in the same way as a Shi(City), Cho (Town), or Son (Village).

ART. XXXIV.—Law No. 9 of the 22nd year of Meiji, embodying Regulations for the collection of national taxes, Law No. 32 of the same year, providing for measures to be taken against taxes in arrear, and Law No. 4 of the 23rd year of Meiji, shall be repealed from the day of the putting into force of this Law.

REGULATION FOR THE ENFORCEMENT OF THE NATIONAL TAX COLLECTION LAW.

IMPERIAL ORDINANCE NO. 135, APRIL. 11TH, 35TH
YEAR OF MEIJI (1902).

ART. I.—When a Revenue Officer is to collect national taxes a written notice must be given to tax-payers stating the amount, date and place of payment.

Provided that the notice may be given verbally except in cases where payment is caused to be made to the Treasury.

ART. II.—As to national taxes to be collected by Shi (Cities), Cho (Towns), and Son (Villages) a Revenue Officer must notify in writing the amount to be collected to the Authorities of the Shi (Cities), Cho (Towns), and Son (Villages).

Upon the receipt of such notice the Authorities of Shi (Cities), Cho (Towns), and Son (Villages) must give a written notice to the tax-payers stating the amount, date and place of payment.

ART. III.—When the tax is to be collected the period of payment of which has not arrived in accordance with paragraph 1 of Art. IV. of the Law for the Collection of National Tax the period of payment shall be determined

and notice or information to that effect given simultaneously with the issue of a notice or an information referred to in Art. I. or Art. II.

In case tax is to be collected prior to the period of payment according to Art. IV.—1 of National Tax Collection Law after the notice of payment of tax has been given a Revenue Officer must notify the tax-payer as to the alteration of the period of payment.

If the national taxes referred to in the preceding paragraph are to be collected by Shi (Cities), Cho (Towns), or Son (Villages) Authorities the notice shall also be given to these Authorities at the same time with the tax-payers.

ART. IV.—When a tax has been collected by the Authorities of Shi (Cities), Cho (Towns), and Son (Villages) the receipt shall be issued by them to the tax-payer.

ART. V.—The tax collected by the Authorities of Shi (Cities), Cho (Towns), and Son (Villages) must be transmitted to the Treasury from time to time together with a note of remittance provided that the remittance should not be delayed more than three days from the period of collection of the tax.

ART. VI.—The Authorities of Shi (Cities), Cho (Towns), or Son (Villages) wishing to be relieved of the responsibility of transmitting the taxes in accordance with Art. VIII. of the Law for the Collection of National Tax shall make an application to that effect to the Minister of Finance through the local Governor.

The local Governor must, on receipt of an application mentioned in the foregoing paragraph, make an investigation of the facts and submit his views to the Minister of Finance together with the application.

ART. VII. In case Shi (Cities), Cho (Towns) or Són (Villages) are unable to complete the collection of taxes within the prescribed period they shall make report at once to the competent Taxation Office stating the names and domiciles or residences of the persons failed payment and the facts of failing the payment.

ART. VIII.—The following are the National Taxes which may be collected in accordance with paragraph 1 of Art. IV. of the Law for Collection of National Tax and are limited to those which are considered to be impossible to complete their collection at the prescribed period.

- (1) The taxes for which the notice of payment has been issued.
- (2) Brewing taxes on *sake*, alcohol, alcoholic liquors as well as *shoyu* (soy) as to which the quantities to be brewed have been determined after examination, and tax on beer as to which the quantities to be brewed have been determined after examination.
- (3) Tax on the manufacture of *shoyu* (soy) for household use for the corresponding year.

ART. IX.—In case a tax-payer has appointed or changed a trustee to whom the management of matters connected with the payment of the tax, he must report the name and domicile or residence of such trustee to the competent Taxation Office.

When a trustee to whom the management of matters connected with the payment of the tax has changed his name or domicile or residence he must make a report to that effect to the competent Taxation Office.

The reports mentioned in the two foregoing paragraphs must be made through the Authorities of Shi (Cities), Cho

(Towns), or Son (Villages) if they are connected with the national taxes to be collected by the Authorities of Shi (Cities), Cho (Towns) or Son (Villages).

ART. X.—The delivery of document connected with the Law for the Collection of National Tax shall be made by a messenger or by post.

ART. XI.—In case a demand for payment of the tax is to be made in accordance with Art. IX. of the Law for the Collection of National Tax, s Revenue Officer shall issue a note of demand to the tax-payer.

A fee of ten *sen* shall be charged for each such note issued.

ART. XII.—If a property on which a pledge or mortgage has been created is seized the Revenue Officer will notify the creditor as to the fees for demand for payment, expenses incurred in taking steps against failure, the taxes in arrears and other matters which are considered necessary.

In case a creditor having a preferential right against national taxes receives the notice of the preceding paragraph and intends to exercise his right he must prove the fact by producing documentary evidence.

ART. XIII.—In case of distraint of the property which has already been temporarily seized in accordance with the Code of Civil procedure, a notice to that effect shall be given to the Competent Court, bailiff or the person taking charge of compulsory executive process. The same rule holds good with the property which has been provisionally disposed of.

ART. XIV.—If the property to be distrained is outside the jurisdiction of a Revenue Officer, he will entrust the enforcement of steps to be taken against non-payment

of taxes to the Revenue Officer of the district where the property is located.

ART. XV.—Should the goods to be seized be a joint property of several persons, measures to be taken against non-payment of tax would be enforced upon such portion of the goods as belonged to the defaulting person. If nothing was fixed as to the share of each person steps would be taken by assuring that the goods belonged to the person concerned in an equal proportion.

ART. XVI.—When a property is seized by a Revenue Officer he will make out two copies of documents relating to the seizure and have them signed and stamped by himself and by the person present at the time of distraint and concerned in it to whom a copy shall be delivered. Provided that in case the person referred to refuses to sign and affix his stamp on the documents or is unable to do so. the reason for it must be mentioned in the documents. The following particulars should be mentioned in the documents relating to the seizure :—

- (1) The name and domicile or residence of the person failing payment of the tax.
- (2) The name, quantity and quality of property seized, important facts, and matters clearly showing the location of the goods distrained.
- (3) The reason for distraint.
- (4) The place where and the date when the documents relating to seizure have been made out.

The provisions in the first two paragraphs shall not apply to cases where anything involving the liability of others only is seized.

ART. XVII.—If, in case a Revenue Officer seizes property, the defaulting person or the third person has paid

in full the fees for demand for payment, the expenses incurred in taking steps against failure and the taxes in arrears the goods distrained will be released.

ART. XVII.—Public sale shall be conducted either by tender or by public auction.

ART. XIX.—The following particulars should be mentioned in the notice for the public sale of property according to Art. XXIV. of the Law for the Collection of National Tax :—

- (1) The name and domicile or residence of the person failing to pay taxes.
- (2) The name, quantity and quality of the property to be put to public sale, important facts, and matters clearly showing the location of the property.
- (3) The place and the date and hour of tenders or public auction.
- (4) The place where and the date and hour when tenders are to be opened.
- (5) If security money is required to be deposited its amount.
- (6) The period of paying the price of the property sold.

Art XX.—When property distrained is to be publicly sold, the security money for entering into the list of tenderes or bidders or for the fulfilment of contract shall be caused to be deposited if deemed necessary.

If the person to whom tender is awarded or the purchaser does not fulfil his obligation the security money deposited shall be made the property of the Government.

ART. XXI.—Public sale shall be conducted within the Shi (City), Ku (Ward), Cho (Town), or Son (Village) in

which the property is located provided that it may be carried out at any other locality if deemed necessary by the Revenue Officer.

ART. XXII.—Public sale shall be carried out after the expiration of ten days from the first day of notice provided that this shall not apply to cases where the property concerned requires an unreasonable cost of preservation or where there is fear of its value being considerably depreciated.

ART. XXIII.—In case property distrained is to be put to public sale a Revenue Officer shall appraise the value of the property, and provide the estimate which has been sealed in an envelope at the place of public sale.

ART. XXIV.—Regarding to the properties which have been sold, when Revenue Officer finds it necessary to cause the person failing to pay taxes to take steps for the transfer of right, he shall prescribe the time and let him take its steps. In case person failed to pay taxes does not take steps within the period referred to the foregoing paragraph, the Revenue Officer may take steps in place of the person failed.

ART. XXV.—If, in the case of public sale being made by tender, there are two or more than two persons making tenders of the same value on which award is to be given, such tenderers shall be caused to make fresh tenders to determine to whom the award will be given.

If their tenders are still equal the award shall be determined by lot.

ART. XXVI.—If there are no buyers of property distrained even though it has been put to public sale or if the purchase price does not reach the amount appraised the same may be put public sale again.

ART. XXVII.—In case purchaser of the property which has been put to public sale fails to pay the full amount of the purchase money within the term prescribed the Revenue Officer will cancel the transaction and put the property to public sale again.

ART. XXVIII.—In the case of making public sale again according to the two preceding articles the period specified in Art. XXII. may be shortened.

ART. XXIX.—If there are cases corresponding to those mentioned in Nos. 2 to 6 of Art. IV.—1. The Revenue Officer shall require the competent Government office, public body, competent court, bailiff, the person taking charge of compulsory executive process, bankruptcy commissioner, or liquidator to transmit to him fees for demand and for payment, expenses incurred in taking measures against failure and the taxes in arrear. Provided that if there be any other property to be seized there will be no objection to its being distrained.

ART. XXX.—When measures for non-payment of the tax have been concluded, a Revenue Officer shall make out a statement of account relating thereto and forward it to the person defaulting.

Any person having a right of pledge or mortgage on the property sold may demand the Revenue Officer to allow him an inspection of the documents relating to accounts.

ART. XXXI.—The notice for the payment of taxes and those relating to demand for payment and measures for non-payment shall be advertised at the Taxation Office.

Provided that it shall be made at any suitable place other than a Taxation office or by same other means if deemed necessary.

SUPPLEMENT RULES.

ART. XXXII.—In case a Kocho in the locality where Local Government system for Shi (Cities), Cho (Towns) and Son (Village) are not enforced (localities where a Taxation Office exists excepted) receives a notice from the Revenue Officer of a Taxation Office he shall collect national taxes (the taxes on *sake*, alcohol, alcoholic liquors, *shoyu* (soy) and beer excepted (from the Shi (City), Cho (Town) or Son (Village) in which he resides and pay them to the Treasury.

ART. XXXIII.—If there is any person who fails to pay in full the national tax to be collected according to the foregoing article within the specified period the Kocho must make a report to that effect to the competent Taxation Office in accordance with the rules to be observed by Shi (Cities) Cho (Towns) and Son (Villages) provided for in this regulation.

ART. XXXIV.—The rules relating to Shi (Cities), Cho (Towns) and Son (Villages) provided for in the regulation shall apply to public bodies specified in Art. XXXIII. of the Law for the Collection of National Taxes.

ART. XXXV.—These regulations shall be put into force on and from the date on which the Law amending the Law for the Collection of National Tax [Law No. 36, 35th year of Meiji (1902)] comes into operation.

Imperial Ordinance No. 221 issued in the 30th year of Meiji (1891) is repealed.

THE OFFICIAL ORGANIZATION OF THE FINANCE DEPARTMENT.

PROMULGATED AS IMPERIAL ORDINANCE No. 269, 22ND
OCT., 31ST YEAR OF MEIJI (1898), AND REVISED BY
IMPERIAL ORDINANCE No. 82 IN MARCH OF
THE 38TH YEAR OF MEIJI (1905).

ART. I.—The Minister of Finance shall control all matters relating to the finance of the Government, supervising all the affairs connected with accounts, expenditures, receipt, taxes, monopolies of camphor, camphor-oil and salt, national debts, coins, deposits, goods kept in custody, trust and banking business and superintending the financial affairs of Fu, Ken (Prefecture), Gun (Rural Districts), Shi (City), Cho (Town), Son (Village) and public corporation.

ART. II.—The counsellors and secretaries exclusively appointed as such for the Finance Department are respectively limited in number to be two and nine.

ART. III.—The following three Bureaux are established in the Finance Department :—

- (1) Shukeikyoku (Accountant Bureau).
- (2) Shuzeikyoku (Revenue Bureau).
- (3) Rizaikyoku (Financial Affairs Bureau).

ART. IV.—The Accountant Bureau shall take control of the following affairs, namely :—

- (1) Affairs relating to general budget and settled accounts.
- (2) Affairs relating to the budget and settled accounts of Special Comptabilite.
- (3) Affairs relating to the estimates of payments.
- (4) Affairs relating to the entries in account books.
- (5) Affairs relating to the preparation of the actual accounts of revenue and expenditure.
- (6) Affairs relating to the preliminary examination of various accounts.
- (7) Affairs relating to the supervision of treasury officials and their guarantees.
- (8) Affairs relating to the disbursement of reserve fund.
- (9) Affairs relating to the approval of the bringing forward of the balance of the fixed amount of the expenditures, repayment of the fixed amount of the expenditures and disbursement prior to the opening of the fiscal year.
- (10) Affairs relating to the items of expenditures and receipts.
- (11) Affairs relating to the supervision of financing in monies and articles.
- (12) Affairs relating to the yearly accounts of prefectures, rural districts, cities, towns, villages and other public corporations.

ART. V.—The Revenue Bureau shall take control of the following affairs :—

- (1) Affairs relating to the imposition and collection of national taxes.
- (2) Affairs relating to the supervision and superintendence of revenue affairs.
- (3) Affairs relating to the change of classification of private lands.

- (4) Affairs relating to cadastres.
- (5) Affairs relating to the investigation of exports and imports.
- (6) Affairs relating to the superintendence of foreign trading vessels and the articles of exports and imports.
- (7) Affairs relating to bonded warehouses.
- (8) Affairs relating to every and all revenues other than taxes under the control of the Finance Department.
- (9) Affairs relating to the receipts of rural districts, cities, towns, villages and other public corporations.
- (10) Affairs relating to the manufacturing, receiving, selling, exporting and supervising of camphor and camphor-oil.
- (11) Affairs relating to the manufacturing, receiving, selling, exporting or importing and supervising of salt.

ART. VI.—The Financial Affairs Bureau shall take the control of the following affairs :—

- (1) Affairs relating to the financing and utilization of national funds.
- (2) Affairs relating to the financing and superintendence of national treasury.
- (3) Affairs relating to the accounts of receipts and expenditures of the national treasury.
- (4) Affairs relating to the raising, borrowing, and refunding of national debts and the paying of interest on them.
- (5) Affairs relating to the registration in the books of national debts and national treasury.
- (6) Affairs relating to the coins.

- (7) Affairs relating to the management of paper currency, public loan bonds, other loan bonds, treasury bills and borrowing deeds.
- (8) Affairs relating to the making of accounts connected with national preparation debts.
- (9) Affairs relating to the granting of annuities, pensions, stipends, etc.
- (10) Affairs relating to relief funds for calamities.
- (11) Affairs relating to the superintendence of the treasury.
- (12) Affairs relating to the superintendence of banks.
- (13) Affairs relating to the subsidy and aid of banks.
- (14) Affairs relating to the bank's debentures.
- (15) Affairs relating to the procedure of national banknotes.
- (16) Affairs relating to the money in deposits, articles for safe-keeping and articles in deposits.
- (17) Affairs relating to the superintendence of local financial matters.
- (18) Affairs relating to general circulation of money.
- (19) Affairs relating to public debts of prefectures, rural districts, cities, towns, villages and other public corporations.
- (20) Affairs relating to the trust.

ART. VII.—In the Finance Department there shall be appointed seven expert exclusively for the said Department. They shall held their duties for technical matters under the instruction of their superiors.

ART. VIII.—In the Finance Department there shall be appointed seventeen asistant experts. They shall perform their duties for technical matters under the direction of their superiors.

ART. IX.—The total number of clerks in the Finance Department shall be fixed at two hundred and twenty-four.

SUPPLEMENT.

ART. X.—This Imperial Ordinance shall come into force on and after the 1st of January, 31st year of Meiji (1898).

The Imperial Ordinance issued in 27th year of Meiji numbered 198 is repealed.



**THE OFFICIAL ORGANIZATION
OF THE
REVENUE SUPERINTENDING
BUREAU.**

IMPERIAL ORDINANCE NO. 241.

ART. I.—The Revenue Superintending Bureau shall, under the jurisdiction of the Minister of Finance, superintend the affairs concerning the internal taxes (national).

ART. II.—Following officials shall be appointed throughout all the Revenue Superintending Bureaux :—

Directors 18, Sonin (official rank),

Secretaries 57 exclusively appointed, Sonin (official rank).

Experts 3, exclusively appointed, Sonin (official rank),

Revenue Officers 433, exclusively appointed, Hannin (official rank).

Assist. Experts 128 exclusively appointed, Hannin (official rank),

ART. III.—The Director shall, under the instructions of the Minister of Finance, supervise the affairs concerning the internal taxes and also instruct and control all the Chief of Taxation Office under his jurisdiction.

ART. IV.—In case the Director considers the proceedings of the Chief of Taxation Office are against the laws, regulations and ordinances he may cancel it.

ART. V.—The Director may let the subordinates execute the duty of inspection relating to the indirect National Taxes.

ART. VI.—The Director shall control all his subordinates and report to the Minister of Finance the appointments and dismissals of Hannin-kan both in the Revenue Superintending Bureau and the Taxation Offices.

ART. VII.—The Secretaries belonging to each Bureau shall manage the affairs concerning to the Revenue Superintending Bureau.

ART. VII.—2. The Experts shall be charged, under the instruction of the Director, with the affairs concerning the technical matters.

ART. VIII.—The Revenue Officers shall conduct general affairs and inspections and the Assist. Experts shall perform the technical matters, both officers under the directions of their superior officials.

ART. IX.—The names, locations and jurisdictions of each Revenue Superintending Bureau are prescribed in the annexed list.

[N.B.—The list is omitted.]

SUPPLEMENT.

This Ordinance shall be in force on and after the 5th of November in the 35th Year of Meiji, (1902).

THE OFFICIAL ORGANIZATION OF THE TAXATION OFFICE.

IMPERIAL ORDINANCE No. 242.

ART. I.—The Taxation Office shall, under the jurisdiction of the Minister of Finance, perform the affairs concerning the internal taxes.

ART. II.—Following officials shall be appointed throughout all the Taxation Offices :—

Zeimukan (Higher Revenue Officer) 75, Sonin (official rank).

Zeimuzoku (Revenue Officer) 5,275 exclusively appointed, Hannin.

Assist. Experts 288 exclusively appointed, Hannin.

In case the Chief of Island of Ogasawara has been appointed to the Zeimukan as well as the Chief of the Island he may be counted out of above numbers.

ART. III.—The Zeimukan shall be appointed as the Chief of Taxation Office but Taxation Office where is no Zeimukan, Zeimuzoku shall be appointed to the Chief of the Taxation Office.

ART. IV.—The Chief of the Taxation Office shall, under the instructions and superintendence of the Director of Revenue Superintending Bureau, execute the laws and ordinances concerning the internal taxes, manage the affairs under his jurisdiction and also control his subordinates.

ART. V.—The Revenue Officers except to be appointed as the Chief of the Taxation Office shall conduct general affairs and inspections and Assist. Experts shall perform the technical matters, both officers under the directions of the Chief of the Office.

ART. VI.—The names, locations and jurisdictions of each Taxation Office are prescribed in the annexed list.

[N.B.—The list is omitted].

SUPPLEMENT.

This Ordinance shall be in force on and after the 5th of November in the 35th year of Meiji (1902).

THE LAW OF APPEAL.

LAW NO. 105, ON THE 9TH OCTOBER, 23RD YEAR OF
MEIJI (1890).

ART. I.—Appeals may be entered as to the following matters, except in cases for which there are special provisions in any other law or ordinance :—

- (1) Matters regarding to the impositions of taxes and fees ;
- (2) Matters regarding to the actions taken in the case of non-payment of taxes ;
- (3) Matters regarding to the rejection or recession of the licenses of trades ;
- (4) Matters regarding to the public works (watering, building or engineering).
- (5) Matters regarding to the distinction of lands held by Government or Individuals ;
- (6) Matters regarding to the local police affairs. All other matters of which appeals may be entered under special provisions of law or ordinance.

ART. II.—Any person desiring to enter an appeal shall make it district to the upper Administrative Authority through the Authority in which the action in question had been taken.

If a person desires to appeal again after the first appeal had been adjudged, he shall do so through the Authority in which the first appeal had been adjudged.

Any person who desires to enter an appeal, under this law, against the action or decision taken by Gun (county) or Shi (city) Council, regarding to the administration of the central Government shall make it to Fu, Ken (prefectural) Council, through said lower Councils.

ART. III.—Any person desiring to enter an appeal against the action of each Minister of State shall make it to the Department under his charge.

ART. IV.—With regard to the matters of which the judgment of Judicial Court, adjudication of every State Department, or prefectual Council mentioned in the paragraph III. of Art. II. had been already given, a further appeal shall not be permitted.

ART. V.—Appeal shall be made in writing. The writing of appeal containing contempt or libel shall not be received.

ART. VI.—The statement of appeal shall contain the essential point of objection, its grounds, demand, and also the class, profession, residence, age of appellant, and is required to be signed and sealed thereon. The statement shall be accompanied with all evidential papers and if there is, the adjudication of the lower Administrative Authority which had adjudged the case in the first instance.

ART. VII.—When a number of persons desires to appeal jointly, they are required to mention their classes, professions, residences, ages respectively on the statement, and to sign and seal thereon; they shall appoint their proxies by three or less whose authorities shall be duly attested, in order to perform the affairs in their places.

Any juridical person which is recognized by law, may enter an appeal by its own name.

ART. VIII.—Appeal shall not be admitted when sixty days have elapsed after the Administrative Authority had taken the action of the matter.

Appeal can not be brought again before the upper Authority, when the adjudication of the Administrative Authority had been already given for first appeal and thirty days had elapsed thenceforward.

But if the Authorities shall become acknowledged excusable cause of delay, they may receive an appeal even, after the prescribed period have elapsed.

ART. IX.—Appeal which is not permitted in law or ordinance or is not in accordance with legal procedures, shall be rejected.

But the statement of appeal defective only on the forms, shall be sent back to appellant, appointing the period in which it is to be forwarded.

ART. X.—The statement of appeal may be forwarded in post. The days in transit of post shall not be counted in the periods prescribed in Art. VIII.

ART. XI.—In the case of the paragraph 1 of Art. II., the Administrative Authority through which the statement of appeal shall be forwarded, is required to send out the statement adding explanations and other necessary documents to the upper Authority, within ten days after the time when the appeal had been received.

In the case of the paragraph 11 of Art. II., the Administrative Authority through which the statement shall be forwarded, is required to send out the statement to the upper Authority, within three days after the time when the appeal had been received.

When the statement shall be send out in the case of

paragraph 111 of Art. II., the provisions mentioned in preceding two paragraphs shall also be applied.

ART. XII.—Appeal does not suspend the execution of Administrative action, except the cases of which there are special provisions in law or ordinance; but this rule may be disregarded as far as Administrative Authority thinks necessary by its own motion or by the request of appellant.

ART. XIII.—Appeal shall not be adjudged on oral examination, but simply upon the writings; provided however that the Administrative Authority, if it deems necessary, may decide otherwise.

ART. XIV.—The adjudication of appeal shall be given in writing and be annexed with its grounds; the same rule shall be applied when the appeal is rejected.

ART. XV.—The adjudication paper of appeal shall be delivered to the appellant through the Administrative Authority in which the action in question had been taken; the same rule shall be applied when the statement of appeal is rejected.

ART. XVI.—The adjudication of upper Administrative Authority shall control the Authorities of lower grade.

ART. XVII.—The rules especially provided for in any other law or ordinance as to the procedure of appeal, shall be in accordance with the respective provisions thereon.

明治三十八年十二月十九日印刷

明治三十八年十二月二十日發行

發行者

橫濱市西戶部町百二十八番地

荒木錄之助

印刷者

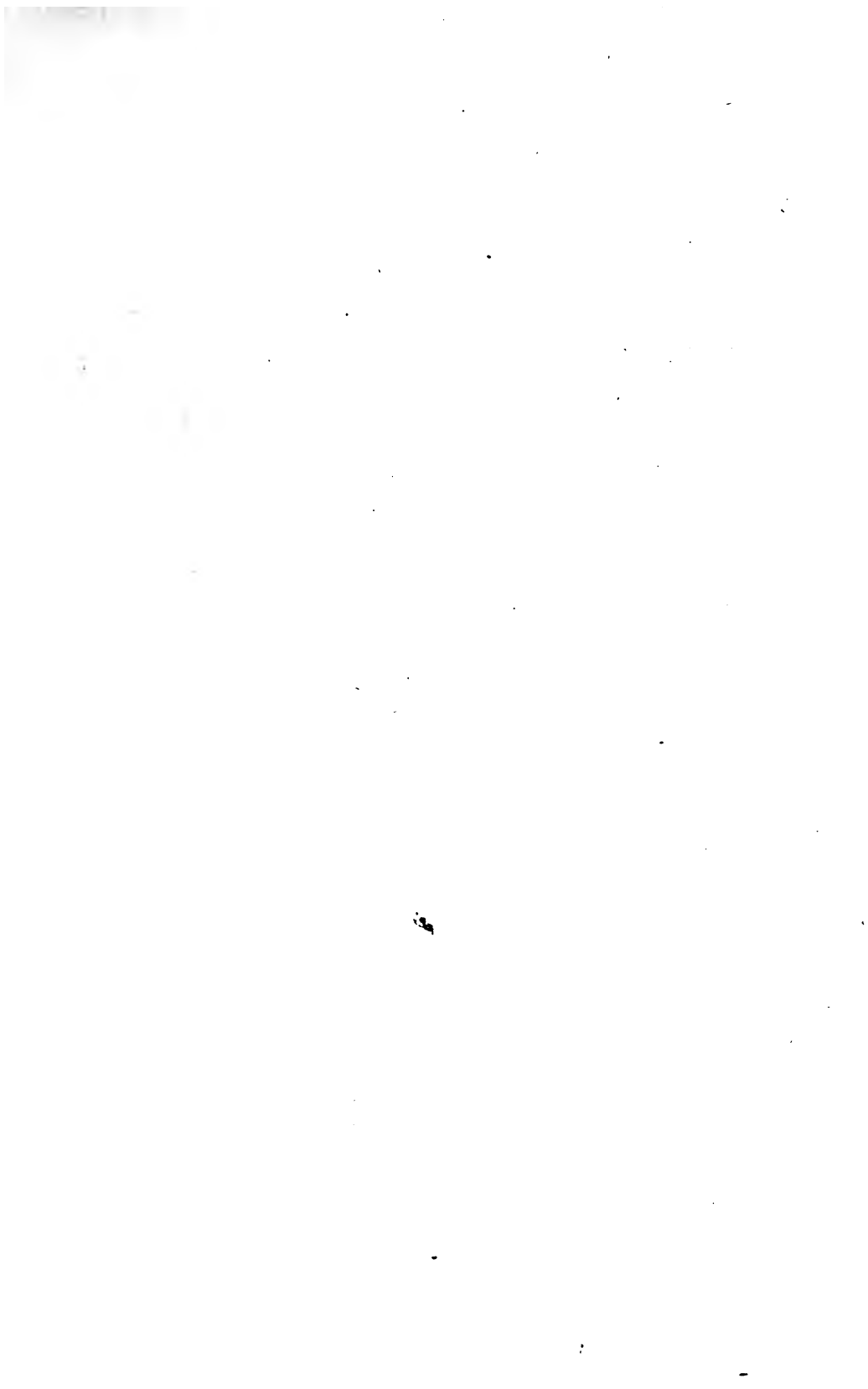
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藪覺次郎

發行所

橫濱市南仲通四丁目七十七番地

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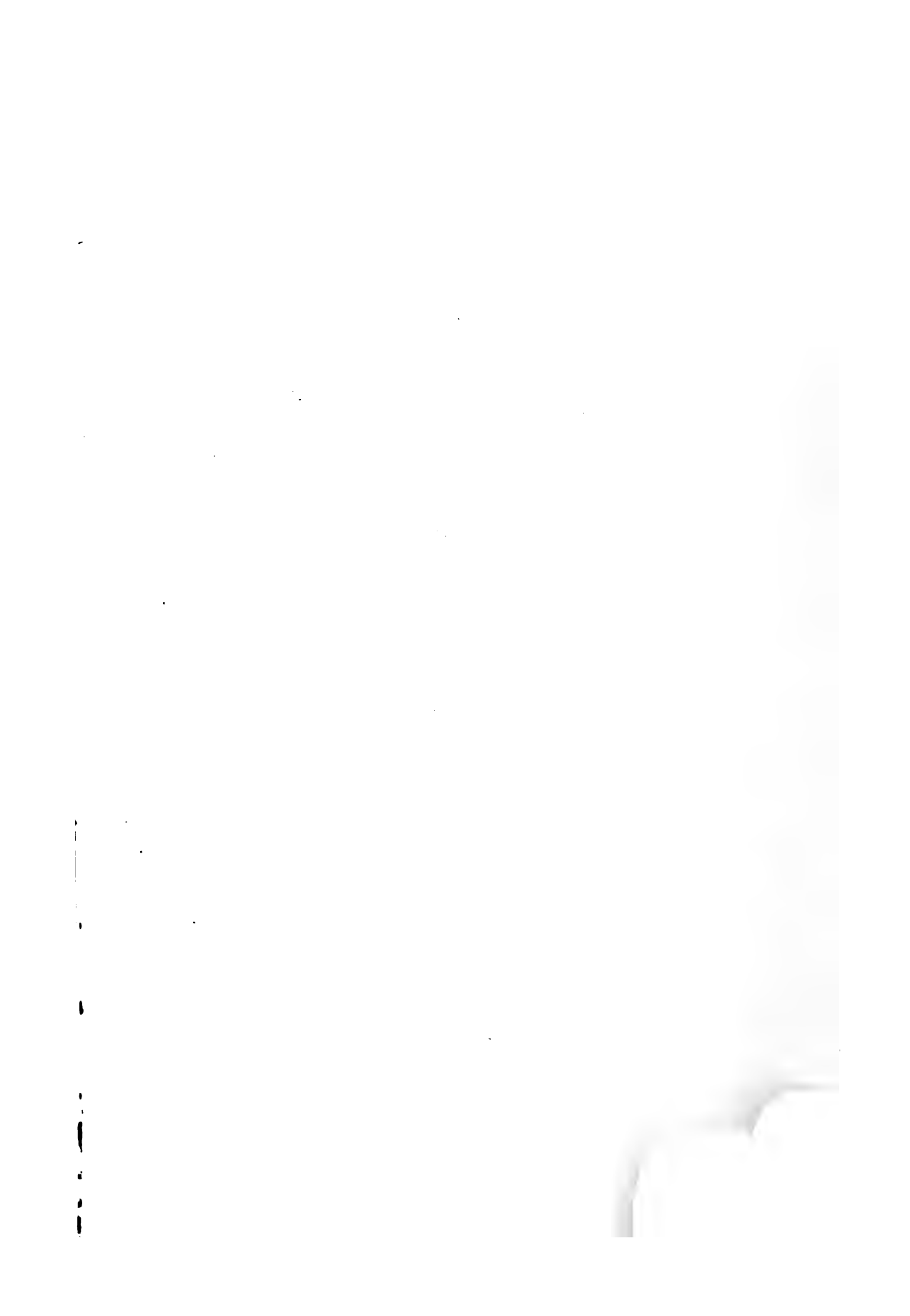


1
LAWS AND REGULATIONS

2
RELATING TO

3 4 5
TAXATION OF JAPAN.

(1905)







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